

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

***MONTHLY FINANCIAL STATEMENTS  
(UNAUDITED)***

***FOR THE PERIOD ENDED MAY 31, 2012***





Brunswick County Board of Commissioners  
**ACTION AGENDA ITEM**  
2012

**TO:** Marty K. Lawing, County Manager

**ACTION ITEM #:** \_\_\_\_\_

**FROM:** Ann Hardy  
Ext. # 2060

**MEETING DATE:** 6/18/2012

**DATE SUBMITTED:** 6/11/2012

---

**ISSUE/ACTION REQUESTED:**

**PUBLIC HEARING:** ☐ YES ☐ NO

Financial Report for period ended 5/31/12(UNAUDITED) for information. All reports are provided at: <http://www.brunswickcountync.gov/Portals/0/bcfiles/CurrentFYFinancialReport.pdf>

---

**BACKGROUND/PURPOSE OF REQUEST:**

**General Fund**

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the General Fund for the period ended 5/31/12 on the cash basis with comparative actual amounts for the period ended 5/31/11.

Total revenues for the General Fund at 5/31/12 are \$145.2 million compared to \$139.5 million at 5/31/11 for an increase of \$5.7 million or 4.1%. Total revenues collected are 96% of the amended budget for the fiscal year.

Total expenditures for the General Fund at 5/31/12 are \$136.4 million compared to \$132.6 million at 5/31/11 for an increase of \$3.8 million or 2.9%. Total expenditures are 86.4 % of the budget for the fiscal year.

Total fiscal year-to-date revenues are greater than total expenditures and net transfers between funds of \$8.8 million at 5/31/12 compared to \$8.3 million at 5/31/11 for a difference of \$0.5 million.

**Water Fund**

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual and changes in fund balance for the Water Fund for the period ended 5/31/12 on the cash basis with comparative actual amounts for the period ended 5/31/11.

Total revenues for the Water Fund at 5/31/12 are \$18.6 million compared to \$17.4 million at 5/31/11 for an increase of \$1.2 million or 6.6%. Total revenues are 95% of the budget for the fiscal year.

Total expenditures for the Water Fund at 5/31/12 are \$14.5 million compared to \$13.4 million at 5/31/11 for an increase of \$1.1 million or 8.0%. Expenditures are 85% of the budget for the fiscal year.

Revenues are in excess of expenditures at 5/31/12 by \$4.1 million compared to \$4.0 million at 5/31/11 for a change of \$0.1 million. Transfers to the capital project fund of \$2.7 million, debt proceeds (including premium) of \$4.3 million and USDA GO bonds paid of \$4.3 million are reflected leaving a \$1.7 million balance compared to \$4.6 million at 5/31/11.

**Wastewater Fund**

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the Wastewater Fund for the period ended 5/31/12 on the cash basis with comparative actual amounts for the period ended 5/31/11.

Total revenues for the Wastewater Fund at 5/31/12 are \$15.9 million compared to \$15.8 million at 5/31/11 for an increase of \$0.1 million or 0.4%. Total revenues are currently 91% of the budget for the fiscal year.

Total expenditures for the Wastewater Fund at 5/31/12 are \$16.9 million compared to \$13.9 million at 5/31/11 for an increase of \$3.0 (increased debt service) or 21.5%. Total expenditures are 94% of the amended budget for the fiscal year.

Revenues are less than expenditures at 5/31/12 by \$1.0 million compared to a surplus of \$1.9 million at 5/31/11.

Transfers to the capital project fund of a net \$2.4 million, payments to escrow agents to refund debt of \$26.7 million and issuance of debt of \$27.0 million are reflected leaving a deficit of \$3.1 million. The majority of the deficit is due to the planned transfer to the capital project fund of \$2.4 million compared to a surplus of \$3.0 million at 5/31/11.

#### **Key Indicators of Revenues and Expenditures**

Presented on the Brunswick County Government website are charts with actual history, current month actual amounts and annual budget information for major revenues and expenditures in both the enterprise and general funds.

#### **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 5/31/12 reports that the County had \$126.2 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$21.8 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.26%.

The various unaudited and interim financial reports are presented for information and no action is requested.

---

#### **FISCAL IMPACT:**

<b>BUDGET AMENDMENT REQUIRED:</b>	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
<b>CAPITAL PROJECT/GRANT ORDINANCE REQUIRED:</b>	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
<b>PRE-AUDIT CERTIFICATION REQUIRED:</b>	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
<b>REVIEWED BY DIRECTOR OF FISCAL OPERATIONS</b>	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO

---

#### **CONTRACTS/AGREEMENTS:**

<b>REVIEWED BY COUNTY ATTORNEY:</b>	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> N/A
-------------------------------------	------------------------------	-----------------------------	------------------------------

---

#### **ADVISORY BOARD RECOMMENDATION:**

---

#### **COUNTY MANAGER'S RECOMMENDATION:**



Brunswick County Board of Commissioners  
**ACTION AGENDA ITEM**  
2012

---

**ATTACHMENTS:**

1. \_\_\_\_\_
  2. \_\_\_\_\_
  3. \_\_\_\_\_
- 

**ACTION OF THE BOARD OF COMMISSIONERS**

**APPROVED:**

☐

**DENIED:**

☐

**DEFERRED**

**UNTIL:**

\_\_\_\_\_

**ATTEST:**

**CLERK TO THE BOARD**

\_\_\_\_\_  
**SIGNATURE**

**OTHER:**

**COUNTY OF BRUNSWICK, NORTH CAROLINA**  
**Monthly Financial Statements**

**TABLE OF CONTENTS**

**Exhibit**

**INTRODUCTORY SECTION**

Brunswick County Board of Commissioners Action Agenda Item

**FINANCIAL SECTION**

**Financial Statements:**

- C Balance Sheet - Governmental Funds
- D Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
- E Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund and the County Capital Reserve Fund

**Schedule**

**MAJOR GOVERNMENTAL FUNDS:**

- A-1 Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance -General Fund
- A-2 Schedule of Revenues and Expenditures - Budget and Actual - County Capital Projects Fund
- A-3 Schedule of Revenues and Expenditures - Budget and Actual - Education Capital Project Fund

**NON MAJOR GOVERNMENTAL FUNDS:**

- B-1 Combining Balance Sheet - Non Major Special Revenue Governmental Funds
- B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Non Major Special Revenue Governmental Funds
- B-3 Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Occupancy Tax Fund
- B-4 Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Emergency Telephone System Fund
- B-5 Schedule of Revenues and Expenditures - Budget and Actual - Grant Project Fund
- B-6 Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Register of Deeds Technology Enhancement Fund

**COUNTY OF BRUNSWICK, NORTH CAROLINA**  
**Monthly Financial Statements**

**TABLE OF CONTENTS**

**Schedule**

**MAJOR ENTERPRISE FUNDS:**

- C-1 Combining Balance Sheet - Water Fund (Non-GAAP)
- C-2 Schedule of Revenues and Expenditures - Budget and Actual - Water System Operating Fund (Non-GAAP)
- C-3 Schedule of Revenues and Expenditures - Budget and Actual - Water Capital Project Funds (Non-GAAP)
- D-1 Combining Balance Sheet - Wastewater Fund (Non-GAAP)
- D-2 Schedule of Revenues and Expenditures - Budget and Actual - Wastewater Fund (Non-GAAP)
- D-3 Schedule of Revenues and Expenditures - Budget and Actual Wastewater Capital Project Funds (Non-GAAP)

**NON MAJOR ENTERPRISE FUNDS:**

**INTERNAL SERVICE FUND**

- E-1 Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance-Workers' Compensation Internal Service Fund (Non-GAAP)
- E-2 Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance-Health Internal Service Fund (Non-GAAP)

**OTHER INFORMATIONAL REPORTS:**

Summary of Cash and Investments

Ad Valorem and Motor Vehicle Tax Revenues

Local Option Sales Tax Revenues

Water Fund Revenues

Wastewater Fund Revenues

Water and Wastewater Number of Customers

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## BALANCE SHEET - GOVERNMENTAL FUNDS

May 31, 2012

	Major Funds			Non Major Governmental Funds	Total Governmental Funds
	General	County Capital Project	Education Capital Project		
<b>Assets:</b>					
Cash, cash equivalents and investments	66,510,689	\$ 11,575,272	8,411,972	\$ 612,193	\$ 87,110,126
Cash, cash equivalents and investments - restricted	51,180	-	1,692,504	-	1,743,684
Interest receivable	87,916	15,663	11,352	1,755	116,686
Taxes receivable - net	9,495,238	-	-	-	9,495,238
Receivables - net	888,113	-	-	-	888,113
Due from other governmental agencies	321,343	-	-	-	321,343
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Total assets	<u>\$ 77,354,479</u>	<u>\$ 11,590,935</u>	<u>\$ 10,115,828</u>	<u>\$ 613,948</u>	<u>\$ 99,675,190</u>
<b>Liabilities, Equity, and Other Credits:</b>					
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 1,244,090	\$ 50,160	\$ 8,122	\$ 2,300	\$ 1,304,672
Due to other funds	-	-	-	-	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	9,940,107	-	-	-	9,940,107
Total liabilities	<u>11,184,197</u>	<u>50,160</u>	<u>8,122</u>	<u>2,300</u>	<u>11,244,779</u>
<b>Fund Balances:</b>					
Stabilization by State Statute	5,630,509	-	-	-	5,630,509
Restricted -other	210,862	-	-	-	210,862
Committed	-	8,390,775	10,107,706	611,648	19,110,129
Assigned	5,565,221	3,150,000	-	-	8,715,221
Unreserved	54,763,690	-	-	-	54,763,690
Total equity and other credits	<u>66,170,282</u>	<u>11,540,775</u>	<u>10,107,706</u>	<u>611,648</u>	<u>88,430,411</u>
Total liabilities, equity and other credits	<u>\$ 77,354,479</u>	<u>\$ 11,590,935</u>	<u>\$ 10,115,828</u>	<u>\$ 613,948</u>	<u>\$ 99,675,190</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS

FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
<b>Revenues:</b>					
Ad valorem taxes	\$ 104,604,964	\$ -	\$ -	\$ -	\$ 104,604,964
Local option sales taxes	11,536,603	-	-	-	11,536,603
Other taxes and licenses	1,847,606	-	-	850,648	2,698,254
Unrestricted intergovernmental revenues	1,466,225	-	-	-	1,466,225
Restricted intergovernmental revenues	15,494,019	824,105	658,500	767,473	17,744,097
Permits and fees	2,813,722	-	-	-	2,813,722
Sales and services	6,608,801	-	-	-	6,608,801
Investment earnings	202,412	40,229	28,970	3,895	275,506
Other	649,065	-	-	-	649,065
Total revenues	<u>145,223,417</u>	<u>864,334</u>	<u>687,470</u>	<u>1,622,016</u>	<u>148,397,237</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	8,454,754	-	-	70,488	8,525,242
Public safety	27,692,627	-	-	879,472	28,572,099
Central services	11,321,172	-	-	-	11,321,172
Human services	22,691,265	-	-	-	22,691,265
Transportation	344,699	2,249,978	-	-	2,594,677
Environmental protection	12,351,993	395,511	-	-	12,747,504
Culture and recreation	3,209,936	505,039	-	-	3,714,975
Economic and physical development	4,228,107	161,319	-	1,653,232	6,042,658
Education	32,531,235	-	3,231,928	-	35,763,163
<b>Debt Service:</b>					
Principal retirement	8,949,167	-	-	-	8,949,167
Interest and fiscal charges	4,643,355	-	-	-	4,643,355
Total expenditures	<u>136,418,310</u>	<u>3,311,847</u>	<u>3,231,928</u>	<u>2,603,192</u>	<u>145,565,277</u>
<b>Revenues over (under) expenditures</b>	<u>8,805,107</u>	<u>(2,447,513)</u>	<u>(2,544,458)</u>	<u>(981,176)</u>	<u>2,831,960</u>
<b>Other Financing Sources (Uses):</b>					
Sale of capital assets	-	-	-	-	-
Payment to escrow agent for refunded debt	(49,896,170)	-	-	-	(49,896,170)
Transfers from other funds	-	334,960	46,703	90,725	472,388
Transfers to other funds	(508,974)	-	-	36,585	(472,389)
Premiums on bonds issued	4,789,688	-	-	-	4,789,688
Discounts on bonds issued	(196,863)	-	-	-	(196,863)
Debt financing issued	45,827,136	(32,136)	-	-	45,795,000
Total other financing sources (uses)	<u>14,817</u>	<u>302,824</u>	<u>46,703</u>	<u>127,310</u>	<u>491,654</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>8,819,924</u>	<u>(2,144,689)</u>	<u>(2,497,755)</u>	<u>(853,866)</u>	<u>3,323,614</u>
<b>Fund balance, beginning of year</b>	<u>57,350,358</u>	<u>13,685,464</u>	<u>12,605,461</u>	<u>1,465,514</u>	<u>85,106,797</u>
<b>Fund balance, end of year to date</b>	<u>\$ 66,170,282</u>	<u>\$ 11,540,775</u>	<u>\$ 10,107,706</u>	<u>\$ 611,648</u>	<u>\$ 88,430,411</u>



COUNTY OF BRUNSWICK, NORTH CAROLINA

Exhibit E

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011

	General Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 102,585,336	\$ 103,378,319	\$ 104,604,964	\$ 1,226,645
Local option sales taxes	14,301,747	15,398,047	11,536,603	(3,861,444)
Other taxes and licenses	2,081,000	2,164,747	1,847,606	(317,141)
Unrestricted intergovernmental revenues	690,000	1,627,273	1,466,225	(161,048)
Restricted intergovernmental revenues	12,771,637	16,731,538	15,494,019	(1,237,519)
Permits and fees	2,798,485	2,984,010	2,813,722	(170,288)
Sales and services	7,913,238	7,232,266	6,608,801	(623,465)
Investment earnings	192,000	191,872	202,412	10,540
Other	1,194,650	1,493,181	649,065	(844,116)
Total revenues	<u>144,528,093</u>	<u>151,201,253</u>	<u>145,223,417</u>	<u>(5,977,836)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	9,608,800	10,754,226	8,454,754	2,299,472
Central services	14,017,649	13,998,223	11,321,172	2,677,051
Public safety	28,932,181	32,694,984	27,692,627	5,002,357
Transportation	102,992	344,699	344,699	-
Environmental protection	14,062,904	13,716,455	12,351,993	1,364,462
Economic and physical development	4,755,979	4,989,735	4,228,107	761,628
Human services	22,528,027	27,059,935	22,691,265	4,368,670
Education	35,488,626	35,488,626	32,531,235	2,957,391
Culture and recreation	3,947,719	4,042,104	3,209,936	832,168
<b>Debt Service:</b>				
Principal retirement	9,949,167	9,949,167	8,949,167	1,000,000
Interest and fiscal charges	4,911,512	4,896,512	4,643,355	253,157
Total expenditures	<u>148,305,556</u>	<u>157,934,666</u>	<u>136,418,310</u>	<u>21,516,356</u>
Revenues over (under) expenditures	<u>(3,777,463)</u>	<u>(6,733,413)</u>	<u>8,805,107</u>	<u>15,538,520</u>
<b>Other Financing Sources (Uses):</b>				
Long-term debt issued	-	45,827,135	45,827,136	1
Advance repayment of debt	-	(49,896,170)	(49,896,170)	-
Premiums on bonds	-	4,789,688	4,789,688	-
Discounts on bonds	-	(196,863)	(196,863)	-
Sale of capital assets	-	-	-	-
Transfers from other funds	3,150,000	3,310,000	-	(3,310,000)
Transfers to other funds	(1,412,899)	(2,610,768)	(508,974)	2,101,794
Contingency	(400,000)	(54,830)	-	54,830
Appropriated fund balance	2,440,362	5,565,221	-	(5,565,221)
Total other financing sources (uses)	<u>3,777,463</u>	<u>6,733,413</u>	<u>14,817</u>	<u>(6,718,596)</u>
Revenues and other financing sources over: (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>8,819,924</u>	<u>\$ 8,819,924</u>
<b>Fund balance, beginning of year</b>			<u>57,350,358</u>	
<b>Fund balance, end of year to date</b>			<u>\$ 66,170,282</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED May 31, 2011**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>May 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2011</u>	<u>May 31, 2011</u>
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 99,458,578	\$ 100,251,561	\$ 100,857,837	\$ 606,276	101%	96,734,004	96,094,406
Prior year taxes	2,500,000	2,500,000	3,097,313	597,313	124%	2,876,562	2,739,285
Penalties and interest	626,758	626,758	649,814	23,056	104%	736,199	679,505
	<u>102,585,336</u>	<u>103,378,319</u>	<u>104,604,964</u>	<u>1,226,645</u>	<u>101%</u>	<u>100,346,765</u>	<u>99,513,196</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	5,897,066	6,297,066	4,700,187	(1,596,879)	75%	5,852,993	4,395,064
Article 40 (1/2%)	4,415,588	4,998,588	3,637,144	(1,361,444)	73%	4,505,897	3,355,219
Article 42 (1/2%)	3,989,093	4,102,393	3,197,358	(905,035)	78%	3,996,820	2,992,017
Article 44 (1/2%)	-	-	1,914	1,914	#DIV/0!	(64,023)	293,871
	<u>14,301,747</u>	<u>15,398,047</u>	<u>11,536,603</u>	<u>(3,861,444)</u>	<u>75%</u>	<u>14,291,687</u>	<u>11,036,171</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	110,000	167,625	167,625	-	100%	136,701	136,701
Deed stamp excise tax	1,900,000	1,900,000	1,582,859	(317,141)	83%	1,836,620	1,674,836
Solid waste tax	36,000	47,124	47,124	-	100%	45,889	45,889
White goods disposal tax	35,000	49,998	49,998	-	100%	33,973	33,973
	<u>2,081,000</u>	<u>2,164,747</u>	<u>1,847,606</u>	<u>(317,141)</u>	<u>85%</u>	<u>2,053,183</u>	<u>1,891,399</u>
<b>Unrestricted Intergovernmental:</b>							
Medicaid hold harmless	-	937,273	937,273	-		878,018	
Beer and wine tax	248,000	248,000	248,109	109	100%	248,907	248,907
Court facility fees	152,000	152,000	118,094	(33,906)	78%	153,143	126,484
Jail fees	290,000	290,000	162,749	(127,251)	56%	256,473	236,771
	<u>690,000</u>	<u>1,627,273</u>	<u>1,466,225</u>	<u>(161,048)</u>	<u>90%</u>	<u>1,536,541</u>	<u>612,162</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	12,733,486	16,646,114	15,388,913	(1,257,201)	92%	17,627,230	14,831,249
ARRA federal grant	15,151	43,375	65,218	21,843	150%	161,848	87,171
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	3,641	-
ABC education requirement	-	-	1,656	1,656	#DIV/0!	1,087	1,087
ABC law enforcement services	2,000	2,000	1,183	(817)	59%	1,512	1,697
State drug tax	18,000	37,049	37,049	-	100%	89,542	88,365
	<u>12,771,637</u>	<u>16,731,538</u>	<u>15,494,019</u>	<u>(1,237,519)</u>	<u>93%</u>	<u>17,884,860</u>	<u>15,009,569</u>
<b>Permits and Fees:</b>							
Building permits	610,300	690,300	692,370	2,070	100%	726,300	603,842
Register of deeds	1,085,300	1,118,700	1,022,471	(96,229)	91%	1,051,828	967,958
Inspection fees	105,800	105,800	114,988	9,188	109%	127,241	104,311
Concealed handgun permit	60,000	78,810	80,275	1,465	102%	62,820	57,545
Other permit and fees	937,085	990,400	903,618	(86,782)	91%	972,219	799,098
	<u>2,798,485</u>	<u>2,984,010</u>	<u>2,813,722</u>	<u>(170,288)</u>	<u>94%</u>	<u>2,940,408</u>	<u>2,532,754</u>
<b>Sales and Services:</b>							
Solid waste fees	1,000,000	1,078,000	1,050,314	(27,686)	97%	1,225,984	1,049,499
School resource officer reimbursement	853,240	853,240	609,975	(243,265)	71%	767,975	618,891
Rents	5,334	5,945	78,133	72,188	1314%	5,334	4,445
EMS Charges	2,700,000	2,806,902	2,486,266	(320,636)	89%	2,791,839	2,598,517
Food Services	1,426,000	434,500	378,331	(56,169)	87%	463,741	1,205,022
Public health user fees	703,484	738,506	756,906	18,400	102%	805,105	736,506
Social services fees	59,000	59,000	49,591	(9,409)	84%	57,216	50,392
Public housing fees	2,000	48,260	45,756	(2,504)	95%	15,230	14,844
Tax collection fees	180,602	180,602	207,952	27,350	115%	190,595	181,798
Other sales and services	773,603	810,727	750,762	(59,965)	93%	731,050	600,402
Fuel reimbursement	-	-	-	-	#DIV/0!	-	0
Recreation services	209,975	216,584	194,815	(21,769)	90%	209,857	192,776
	<u>7,913,238</u>	<u>7,232,266</u>	<u>6,608,801</u>	<u>(623,465)</u>	<u>91%</u>	<u>7,263,926</u>	<u>7,253,092</u>
<b>Investment earnings</b>	<u>192,000</u>	<u>191,872</u>	<u>202,412</u>	<u>10,540</u>	<u>105%</u>	<u>296,024</u>	<u>273,300</u>
<b>Other:</b>							
Tax refunds - sales and gas tax	500	500	775	275	155%	540	540
ABC bottles taxes	42,000	42,000	38,190	(3,810)	91%	46,531	37,617
County Board of Alcohol Control	24,000	24,000	18,000	(6,000)	75%	24,000	18,000
Contributions	4,000	36,259	43,713	7,454	121%	56,472	38,824
Other revenues	1,124,150	1,390,422	548,387	(842,035)	39%	1,330,646	1,303,085
	<u>1,194,650</u>	<u>1,493,181</u>	<u>649,065</u>	<u>(844,116)</u>	<u>43%</u>	<u>1,458,189</u>	<u>1,398,066</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED May 31, 2011

	Original Budget	Current Budget	May 31, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011	May 31, 2011
Total revenues	144,528,093	151,201,253	145,223,417	(5,977,836)	96.0%	148,071,583	139,519,709
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	264,435	271,785	250,016	21,769	92%	265,007	246,255
Fringe benefits	96,918	98,480	68,464	30,016	70%	70,553	70,607
Operating costs	66,100	66,750	40,749	26,001	61%	53,552	50,175
Capital outlay	-	-	-	-	#DIV/0!	-	-
	427,453	437,015	359,229	77,786	82%	389,112	367,037
<b>County Administration:</b>							
Salaries	695,608	701,128	628,268	72,860	90%	624,624	581,492
Fringe benefits	216,896	218,507	187,463	31,044	86%	192,373	173,318
Operating costs	53,000	55,730	30,553	25,177	55%	30,615	26,112
Capital outlay	-	-	-	-	#DIV/0!	-	-
	965,504	975,365	846,284	129,081	87%	847,612	780,922
<b>Finance:</b>							
Salaries	642,376	650,286	582,460	67,826	90%	623,789	581,092
Fringe benefits	220,705	222,707	197,468	25,239	89%	204,637	188,943
Operating costs	288,985	354,642	291,842	62,800	82%	274,704	254,150
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,152,066	1,227,635	1,071,770	155,865	87%	1,103,130	1,024,185
<b>Tax Administration:</b>							
Salaries	1,359,755	1,380,655	1,217,921	162,734	88%	1,293,701	1,202,977
Fringe benefits	526,470	541,419	476,105	65,314	88%	494,791	457,281
Operating costs	284,740	1,018,840	232,524	786,316	23%	379,556	368,817
Capital outlay	-	-	-	-	#DIV/0!	-	-
	2,170,965	2,940,914	1,926,550	1,014,364	66%	2,168,048	2,029,075
<b>Revenue Collector:</b>							
Salaries	408,491	418,291	371,939	46,352	89%	440,195	412,614
Fringe benefits	177,638	183,147	158,646	24,501	87%	184,357	170,572
Operating costs	76,550	77,750	50,718	27,032	65%	62,217	58,634
Capital outlay	-	-	-	-	#DIV/0!	-	-
	662,679	679,188	581,303	97,885	86%	686,769	641,820
<b>Geographic Information:</b>							
Salaries	367,250	373,210	345,166	28,044	92%	389,287	366,500
Fringe benefits	135,082	136,450	123,802	12,648	91%	136,808	127,461
Operating costs	64,630	65,670	44,099	21,571	67%	50,363	39,645
Capital outlay	-	-	-	-	#DIV/0!	-	-
	566,962	575,330	513,067	62,263	89%	576,458	533,606
<b>County Attorney:</b>							
Salaries	302,778	303,948	272,263	31,685	90%	234,871	229,370
Fringe benefits	95,457	101,678	88,705	12,973	87%	64,154	61,569
Operating costs	69,400	244,215	204,989	39,226	84%	172,016	147,267
Capital outlay	-	-	-	-	#DIV/0!	-	-
	467,635	649,841	565,957	83,884	87%	471,041	438,206
<b>Court Facilities:</b>							
Salaries	70,600	106,929	95,079	11,850	89%	118,370	109,037
Fringe benefits	22,996	39,694	32,892	6,802	83%	37,359	34,440
Operating costs	204,270	175,490	91,536	83,954	52%	98,507	81,769
Capital outlay	-	-	-	-	#DIV/0!	-	-
	297,866	322,113	219,507	102,606	68%	254,236	225,246
<b>Board of Elections:</b>							
Salaries	371,308	376,308	320,351	55,957	85%	331,255	331,920
Fringe benefits	98,634	99,611	82,550	17,061	83%	85,391	81,816
Operating costs	149,371	149,371	51,197	98,174	34%	63,915	61,603
	619,313	625,290	454,098	171,192	73%	480,561	475,339
<b>Register of Deeds:</b>							
Salaries	667,633	689,133	631,825	57,308	92%	671,656	629,560
Fringe benefits	308,489	315,093	284,550	30,543	90%	308,778	285,390
Operating costs	1,302,235	1,317,309	1,000,614	316,695	76%	1,254,359	1,077,506
	2,278,357	2,321,535	1,916,989	404,546	83%	2,234,793	1,992,456
Total general government	9,608,800	10,754,226	8,454,754	2,299,472	79%	9,211,760	8,507,892
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	586,099	595,059	531,206	63,853	89%	580,799	540,936

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED May 31, 2011**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>May 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2011</u>	<u>May 31, 2011</u>
Fringe benefits	205,254	207,207	182,471	24,736	88%	194,352	179,400
Operating costs	307,100	327,208	263,693	63,515	81%	307,588	281,878
Capital outlay	-	8,651	8,651	-	100%	23,382	16,617
	<u>1,098,453</u>	<u>1,138,125</u>	<u>986,021</u>	<u>152,104</u>	<u>87%</u>	<u>1,106,121</u>	<u>1,018,831</u>
<b>Service Center:</b>							
Salaries	577,768	588,168	542,480	45,688	92%	569,714	529,804
Fringe benefits	230,033	232,572	211,167	21,405	91%	215,841	199,051
Operating costs	1,083,495	757,603	121,313	636,290	16%	235,700	174,685
Capital outlay	31,100	31,100	26,508	4,592	85%	-	-
	<u>1,922,396</u>	<u>1,609,443</u>	<u>901,468</u>	<u>707,975</u>	<u>56%</u>	<u>1,021,255</u>	<u>903,540</u>
<b>Engineering:</b>							
Salaries	305,446	308,106	249,998	58,108	81%	218,247	217,264
Fringe benefits	104,866	105,843	84,615	21,228	80%	73,505	70,922
Operating costs	30,750	33,090	21,270	11,820	64%	25,992	24,417
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>441,062</u>	<u>447,039</u>	<u>355,883</u>	<u>91,156</u>	<u>80%</u>	<u>317,744</u>	<u>312,603</u>
<b>Operation Services:</b>							
Salaries	1,951,209	2,031,882	1,823,882	208,000	90%	1,896,243	1,770,940
Fringe benefits	838,813	858,618	753,040	105,578	88%	765,711	706,944
Operating costs	2,833,400	3,279,736	2,854,574	425,162	87%	2,694,299	2,162,578
Capital outlay	33,000	33,000	32,055	945	97%	47,671	47,671
	<u>5,656,422</u>	<u>6,203,236</u>	<u>5,463,551</u>	<u>739,685</u>	<u>88%</u>	<u>5,403,924</u>	<u>4,688,133</u>
<b>Non-departmental:</b>							
Salaries	-	-	-	-	-	-	-
Fringe benefits	1,729,143	1,674,619	1,525,409	149,210	91%	1,898,307	1,838,407
Operating costs	1,643,688	2,267,815	1,619,140	648,675	71%	483,559	421,620
Capital outlay	-	-	9,465	(9,465)	#DIV/0!	-	-
	<u>3,372,831</u>	<u>3,942,434</u>	<u>3,154,014</u>	<u>788,420</u>	<u>80%</u>	<u>2,381,866</u>	<u>2,260,027</u>
<b>Food Services:</b>							
Salaries	300,176	299,776	283,337	16,439	95%	298,176	277,939
Fringe benefits	148,471	153,598	142,483	11,115	93%	139,017	128,089
Operating costs	1,077,838	204,572	34,415	170,157	17%	29,034	827,683
	<u>1,526,485</u>	<u>657,946</u>	<u>460,235</u>	<u>197,711</u>	<u>70%</u>	<u>466,227</u>	<u>1,233,711</u>
Total central services	<u>14,017,649</u>	<u>13,998,223</u>	<u>11,321,172</u>	<u>2,677,051</u>	<u>81%</u>	<u>10,697,137</u>	<u>10,416,845</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Salaries	-	117,658	78,631	39,027	67%	131,153	95,012
Fringe benefits	-	63	62	1	98%	26,640	27,123
Operating costs	104,803	97,204	79,520	17,684	82%	95,876	92,890
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>104,803</u>	<u>214,925</u>	<u>158,213</u>	<u>56,712</u>	<u>74%</u>	<u>253,669</u>	<u>215,025</u>
<b>Sheriff:</b>							
Salaries	6,065,234	6,534,344	5,910,813	623,531	90%	6,361,170	5,928,590
Fringe benefits	2,249,957	2,372,192	2,126,697	245,495	90%	2,164,116	2,001,748
Operating costs	1,532,833	2,218,952	1,949,195	269,757	88%	1,929,174	1,720,614
Capital outlay	494,266	594,099	487,618	106,481	82%	429,083	429,083
	<u>10,342,290</u>	<u>11,719,587</u>	<u>10,474,323</u>	<u>1,245,264</u>	<u>89%</u>	<u>10,883,543</u>	<u>10,080,035</u>
<b>Criminal Justice Partnership:</b>							
Salaries	92,599	92,519	85,072	7,447	92%	91,725	85,545
Fringe benefits	35,934	36,326	33,100	3,226	91%	33,994	31,378
Operating costs	159,572	161,652	74,313	87,339	46%	119,109	102,087
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>288,105</u>	<u>290,497</u>	<u>192,485</u>	<u>98,012</u>	<u>66%</u>	<u>244,828</u>	<u>219,010</u>
<b>Detention Center:</b>							
Salaries	3,470,741	3,648,241	3,316,599	331,642	91%	3,377,831	3,135,720
Fringe benefits	1,430,955	1,490,903	1,328,849	162,054	89%	1,339,499	1,235,344
Operating costs	1,857,000	2,113,557	1,845,734	267,823	87%	1,752,605	1,603,973
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>6,758,696</u>	<u>7,252,701</u>	<u>6,491,182</u>	<u>761,519</u>	<u>90%</u>	<u>6,469,935</u>	<u>5,975,037</u>
<b>Emergency Medical:</b>							
Salaries	3,831,757	3,901,756	3,529,475	372,281	90%	3,767,664	3,505,202
Fringe benefits	1,369,572	1,402,058	1,197,052	205,006	85%	1,273,282	1,178,574
Operating costs	913,725	930,020	863,406	66,614	93%	968,431	871,535
Capital outlay	236,000	379,066	174,812	204,254	46%	149,042	149,042
	<u>6,351,054</u>	<u>6,612,900</u>	<u>5,764,745</u>	<u>848,155</u>	<u>87%</u>	<u>6,158,419</u>	<u>5,704,353</u>
<b>Emergency Management:</b>							

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED May 31, 2011

	Original Budget	Current Budget	May 31, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011	May 31, 2011
Salaries	366,919	378,239	347,326	30,913	92%	384,489	357,448
Fringe benefits	124,253	128,426	116,016	12,410	90%	120,917	111,489
Operating costs	234,101	338,970	192,309	146,661	57%	164,837	117,085
Capital outlay	-	357,126	9,973	347,153	3%	-	-
	<u>725,273</u>	<u>1,202,761</u>	<u>665,624</u>	<u>537,137</u>	<u>55%</u>	<u>670,243</u>	<u>586,022</u>
<b>Other Agencies:</b>							
Fire districts	300,000	300,000	244,250	55,750	81%	304,135	300,385
Rescue Squads	262,200	262,200	174,963	87,237	67%	237,475	177,540
	<u>562,200</u>	<u>562,200</u>	<u>419,213</u>	<u>142,987</u>	<u>75%</u>	<u>541,610</u>	<u>477,925</u>
<b>Public Inspections:</b>							
Salaries	546,648	553,098	507,297	45,801	92%	542,392	506,460
Fringe benefits	205,870	208,019	187,839	20,180	90%	193,782	179,063
Operating costs	65,120	69,670	54,556	15,114	78%	50,310	44,912
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>817,638</u>	<u>830,787</u>	<u>749,692</u>	<u>81,095</u>	<u>90%</u>	<u>786,484</u>	<u>730,435</u>
<b>Coroner:</b>							
Operating costs	70,000	90,000	80,889	9,111	90%	53,185	47,985
<b>Central Communications:</b>							
Salaries	1,279,270	1,302,870	1,179,475	123,395	91%	1,228,749	1,141,058
Fringe benefits	533,180	547,448	465,999	81,449	85%	465,016	427,913
Operating costs	304,550	853,843	349,013	504,830	41%	451,916	267,035
Capital outlay	9,000	405,948	-	405,948	0%	-	-
	<u>2,126,000</u>	<u>3,110,109</u>	<u>1,994,487</u>	<u>1,115,622</u>	<u>64%</u>	<u>2,145,681</u>	<u>1,836,006</u>
<b>Animal Control:</b>							
Salaries	421,750	428,200	385,491	42,709	90%	447,484	420,744
Fringe benefits	180,872	183,021	160,239	22,782	88%	181,311	168,014
Operating costs	183,500	197,296	156,044	41,252	79%	229,334	212,919
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>786,122</u>	<u>808,517</u>	<u>701,774</u>	<u>106,743</u>	<u>87%</u>	<u>858,129</u>	<u>801,677</u>
Total public safety	<u>28,932,181</u>	<u>32,694,984</u>	<u>27,692,627</u>	<u>5,002,357</u>	<u>85%</u>	<u>29,065,726</u>	<u>26,673,510</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	66,000	66,000	66,000	-	100%	66,000	66,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	-	100%	27,500	27,500
Cape Fear Transportation Authority	9,492	9,492	9,492	-	100%	7,458	7,458
Brunswick Transit System	-	241,707	241,707	-	100%	160,972	201,215
Total transportation	<u>102,992</u>	<u>344,699</u>	<u>344,699</u>	<u>-</u>	<u>100%</u>	<u>261,930</u>	<u>302,173</u>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	351,084	356,934	313,030	43,904	88%	353,007	326,137
Fringe benefits	140,735	142,004	112,578	29,426	79%	132,136	121,390
Operating costs	13,319,900	12,902,582	11,649,333	1,253,249	90%	12,363,210	11,266,126
Capital outlay	-	63,750	55,779	7,971	87%	-	-
	<u>13,811,719</u>	<u>13,465,270</u>	<u>12,130,720</u>	<u>1,334,550</u>	<u>90%</u>	<u>12,848,353</u>	<u>11,713,653</u>
<b>Other:</b>							
Forestry services	212,185	212,185	191,273	20,912	90%	200,114	159,887
Soil Restoration	-	-	-	-	#DIV/0!	-	-
Artificial Reef Program	-	-	-	-	#DIV/0!	-	-
Brunswick County Beach Consortium	30,000	30,000	30,000	-	100%	30,000	30,000
Cape Fear River Corridor	9,000	9,000	-	9,000	0%	9,000	9,000
Lockwood Folly River Aquatic Restoration	-	-	-	-	#DIV/0!	-	-
	<u>251,185</u>	<u>251,185</u>	<u>221,273</u>	<u>29,912</u>	<u>88%</u>	<u>239,114</u>	<u>198,887</u>
Total environmental protection	<u>14,062,904</u>	<u>13,716,455</u>	<u>12,351,993</u>	<u>1,364,462</u>	<u>90%</u>	<u>13,087,467</u>	<u>11,912,540</u>
<b>Economic Development:</b>							
<b>Code Enforcement:</b>							
Salaries	162,325	164,375	127,593	36,782	78%	160,507	147,901
Fringe benefits	67,594	68,375	50,443	17,932	74%	63,466	58,219
Operating costs	26,825	28,775	15,273	13,502	53%	16,278	14,540
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>256,744</u>	<u>261,525</u>	<u>193,309</u>	<u>68,216</u>	<u>74%</u>	<u>240,251</u>	<u>220,660</u>
<b>Planning:</b>							
Salaries	628,761	632,156	575,806	56,350	91%	647,115	605,363

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED May 31, 2011

	Original Budget	Current Budget	May 31, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011	May 31, 2011
Fringe benefits	231,509	233,899	203,993	29,906	87%	228,987	211,869
Operating costs	127,993	110,533	65,573	44,960	59%	120,101	103,374
Capital outlay	-	-	-	-	#DIV/0!	-	-
	988,263	976,588	845,372	131,216	87%	996,203	920,606
<b>Cooperative Extension:</b>							
Salaries	318,141	243,047	188,509	54,538	78%	268,821	229,312
Fringe benefits	249	91,736	59,114	32,622	64%	575	1,765
Operating costs	90,846	110,463	80,885	29,578	73%	92,258	81,651
Capital outlay	-	-	-	-	#DIV/0!	-	-
	409,236	445,246	328,508	116,738	74%	361,654	312,728
<b>Soil and Water Conservation:</b>							
Salaries	127,032	130,032	120,524	9,508	93%	125,314	116,823
Fringe benefits	51,917	52,503	48,366	4,137	92%	49,009	45,215
Operating costs	14,200	15,770	10,277	5,493	65%	15,975	14,716
Capital outlay	-	-	-	-	#DIV/0!	-	-
	193,149	198,305	179,167	19,138	90%	190,298	176,754
<b>Public Housing Section 8:</b>							
Salaries	183,490	183,268	169,035	14,233	92%	181,649	169,174
Fringe benefits	71,950	71,638	65,736	5,902	92%	67,683	62,432
Operating costs	2,273,288	2,268,992	2,077,907	191,085	92%	2,279,873	2,083,966
Capital outlay	-	-	-	-	#DIV/0!	-	-
	2,528,728	2,523,898	2,312,678	211,220	92%	2,529,205	2,315,572
<b>Community Development:</b>							
Operating costs	-	81,228	9,181	72,047	11%	5,687	4,280
<b>Economic Development:</b>							
Salaries	187,444	190,444	176,247	14,197	93%	185,827	173,168
Fringe benefits	63,915	64,501	58,853	5,648	91%	60,280	55,667
Operating costs	128,500	135,500	124,792	10,708	92%	128,500	117,792
	379,859	390,445	359,892	30,553	92%	374,607	346,627
<b>Other Economic Development:</b>							
Lockwood Folly & Shallotte Dredging	-	112,500	-	112,500	0%	-	-
Inlet Committee-Save Our Sands	-	-	-	-	#DIV/0!	-	-
Lockwood Folly Marketplace	-	-	-	-	#DIV/0!	-	-
Committee of 100	-	-	-	-	#DIV/0!	-	-
	-	112,500	-	112,500	0%	-	-
Total economic development	4,755,979	4,989,735	4,228,107	761,628	85%	4,697,905	4,297,227
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,271,850	2,304,950	2,095,189	209,761	91%	2,315,331	2,163,881
Fringe benefits	883,906	892,985	770,116	122,869	86%	849,621	787,733
Operating costs	67,055	241,919	188,214	53,705	78%	61,426	46,141
Capital outlay	-	45,164	23,181	21,983	51%	6,991	6,991
	3,222,811	3,485,018	3,076,700	408,318	88%	3,233,369	3,004,746
<b>Communicable Diseases:</b>							
Operating costs	233,375	267,383	237,772	29,611	89%	252,433	225,830
<b>Adult Health Maintenance:</b>							
Salaries	-	-	-	-	#DIV/0!	53,444	56,381
Fringe benefits	-	-	-	-	#DIV/0!	16,416	16,931
Operating costs	67,790	108,616	68,106	40,510	63%	98,003	82,344
	67,790	108,616	68,106	40,510	63%	167,863	155,656
<b>Senior Health</b>							
Salaries	176,672	179,022	165,830	13,192	93%	175,170	163,234
Fringe benefits	61,700	62,287	49,034	13,253	79%	50,202	46,410
Operating costs	186,275	202,163	184,706	17,457	91%	211,552	196,251
	424,647	443,472	399,570	43,902	90%	436,924	405,895
<b>Maternal and Child Health:</b>							
Salaries	360,656	370,006	342,678	27,328	93%	357,740	333,061
Fringe benefits	160,532	167,125	153,061	14,064	92%	150,753	138,967
Operating costs	660,225	718,488	535,549	182,939	75%	700,002	626,423
Capital outlay	-	-	-	-	#DIV/0!	14,757	14,757
	1,181,413	1,255,619	1,031,288	224,331	82%	1,223,252	1,113,208



## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED May 31, 2011**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>May 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2011</u>	<u>May 31, 2011</u>
<b>Environmental Health:</b>							
Salaries	903,359	860,359	695,912	164,447	81%	892,774	822,991
Fringe benefits	311,826	309,511	243,648	65,863	79%	320,063	296,576
Operating costs	169,871	254,717	200,958	53,759	79%	211,839	189,041
Capital outlay	19,000	25,585	10,194	15,391	40%	8,471	8,471
	<u>1,404,056</u>	<u>1,450,172</u>	<u>1,150,712</u>	<u>299,460</u>	<u>79%</u>	<u>1,433,147</u>	<u>1,317,079</u>
Total health	<u>6,534,092</u>	<u>7,010,280</u>	<u>5,964,148</u>	<u>1,046,132</u>	<u>85%</u>	<u>6,746,988</u>	<u>6,222,414</u>
<b>Veterans' Services:</b>							
Salaries	89,816	91,066	82,484	8,582	91%	87,783	81,054
Fringe benefits	35,194	35,439	31,419	4,020	89%	33,089	30,391
Operating costs	12,444	11,896	8,449	3,447	71%	9,337	8,419
Total veterans' services	<u>137,454</u>	<u>138,401</u>	<u>122,352</u>	<u>16,049</u>	<u>88%</u>	<u>130,209</u>	<u>119,864</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	5,504,802	5,502,052	4,788,718	713,334	87%	5,418,322	5,051,451
Fringe benefits	2,205,482	2,225,451	1,855,656	369,795	83%	1,932,624	1,782,317
Operating costs	1,162,174	1,675,208	1,594,772	80,436	95%	1,424,171	1,294,640
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>8,872,458</u>	<u>9,402,711</u>	<u>8,239,146</u>	<u>1,163,565</u>	<u>88%</u>	<u>8,775,117</u>	<u>8,128,408</u>
<b>Community Alternative Program:</b>							
Salaries	291,966	298,766	218,237	80,529	73%	293,628	278,618
Fringe benefits	155,600	157,358	116,672	40,686	74%	155,629	145,016
Operating costs	76,181	68,381	29,132	39,249	43%	56,062	49,881
	<u>523,747</u>	<u>524,505</u>	<u>364,041</u>	<u>160,464</u>	<u>69%</u>	<u>505,319</u>	<u>473,515</u>
<b>Title III-In Home Care:</b>							
Salaries	210,926	219,926	176,413	43,513	80%	197,629	184,985
Fringe benefits	121,975	123,733	104,438	19,295	84%	115,502	106,822
Operating costs	14,700	4,700	99	4,601	2%	13,223	11,651
	<u>347,601</u>	<u>348,359</u>	<u>280,950</u>	<u>67,409</u>	<u>81%</u>	<u>326,354</u>	<u>303,458</u>
<b>Other Operating Costs:</b>							
Medical assistance	10,000	15,000	12,995	2,005	87%	39,783	28,109
Aid to the blind	5,700	6,700	6,082	618	91%	4,772	4,377
Adoption assistance	280,000	280,000	236,441	43,559	84%	252,216	211,329
Special assistance to aged	525,000	262,500	221,426	41,074	84%	224,679	203,451
Special assistance to disabled	-	262,500	242,152	20,348	92%	227,194	210,217
Foster care	321,000	391,000	333,157	57,843	85%	349,390	281,385
State foster home	200,000	200,000	165,180	34,820	83%	101,990	86,169
Special assistance	3,500	3,500	-	3,500	0%	361	361
Day care	2,068,475	4,275,834	3,820,268	455,566	89%	4,432,060	3,707,176
Special child adoption assistance	-	118,698	34,599	84,099	29%	57,252	70,855
	<u>3,413,675</u>	<u>5,815,732</u>	<u>5,072,300</u>	<u>743,432</u>	<u>87%</u>	<u>5,689,697</u>	<u>4,803,429</u>
Total social services	<u>13,157,481</u>	<u>16,091,307</u>	<u>13,956,437</u>	<u>2,134,870</u>	<u>87%</u>	<u>15,296,487</u>	<u>13,708,810</u>
<b>Other Human Services:</b>							
Southeastern Mental Health Center	692,000	682,000	624,482	57,518	92%	696,531	633,075
Other human services	2,007,000	2,200,674	2,023,846	176,828	92%	2,206,996	2,013,757
Other human services-capital outlay	-	937,273	-	937,273	0%	-	-
	<u>2,699,000</u>	<u>3,819,947</u>	<u>2,648,328</u>	<u>1,171,619</u>	<u>69%</u>	<u>2,903,527</u>	<u>2,646,832</u>
Total human services	<u>22,528,027</u>	<u>27,059,935</u>	<u>22,691,265</u>	<u>4,368,670</u>	<u>84%</u>	<u>25,077,211</u>	<u>22,697,920</u>
<b>Education:</b>							
Public schools - current	31,293,219	31,293,219	28,685,448	2,607,771	92%	29,515,717	27,056,073
Public schools - capital outlay	656,501	656,501	601,788	54,713	92%	-	-
Community college - current	3,538,906	3,538,906	3,243,999	294,907	92%	3,435,831	3,149,509
Community college - capital outlay	-	-	-	-	#DIV/0!	-	-
Total education	<u>35,488,626</u>	<u>35,488,626</u>	<u>32,531,235</u>	<u>2,957,391</u>	<u>92%</u>	<u>32,951,548</u>	<u>30,205,582</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
Salaries	1,193,771	1,204,221	1,068,104	136,117	89%	1,131,928	1,062,775
Fringe benefits	398,426	413,493	374,125	39,368	90%	377,274	351,445
Operating costs	876,476	896,817	717,389	179,428	80%	850,208	762,888
Capital outlay	30,000	35,000	31,080	3,920	89%	64,648	64,648
	<u>2,498,673</u>	<u>2,549,531</u>	<u>2,190,698</u>	<u>358,833</u>	<u>86%</u>	<u>2,424,058</u>	<u>2,241,756</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED May 31, 2011**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>May 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2011</u>	<u>May 31, 2011</u>
<b>Brunswick County Library:</b>							
Salaries	665,728	668,728	584,751	83,977	87%	665,431	624,761
Fringe benefits	283,468	286,495	238,435	48,060	83%	267,031	248,596
Operating costs	249,850	287,350	196,052	91,298	68%	211,946	161,585
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>1,199,046</u>	<u>1,242,573</u>	<u>1,019,238</u>	<u>223,335</u>	<u>82%</u>	<u>1,144,408</u>	<u>1,034,942</u>
<b>Other Culture and Recreation:</b>							
Contributions	250,000	250,000	-	250,000	0%	292,330	41,530
Total culture and recreation	<u>3,947,719</u>	<u>4,042,104</u>	<u>3,209,936</u>	<u>832,168</u>	<u>79%</u>	<u>3,860,796</u>	<u>3,318,228</u>
<b>Debt Service:</b>							
Principal retirement	9,949,167	9,949,167	8,949,167	1,000,000	90%	10,099,775	9,094,775
Interest and fees	4,911,512	4,896,512	4,643,355	253,157	95%	5,367,812	5,183,225
Total debt service	<u>14,860,679</u>	<u>14,845,679</u>	<u>13,592,522</u>	<u>1,253,157</u>	<u>92%</u>	<u>15,467,587</u>	<u>14,278,000</u>
Total expenditures	<u>148,305,556</u>	<u>157,934,666</u>	<u>136,418,310</u>	<u>21,516,356</u>	<u>86.4%</u>	<u>144,379,067</u>	<u>132,609,917</u>
<b>Revenues over (under) expenditures</b>	<u>(3,777,463)</u>	<u>(6,733,413)</u>	<u>8,805,107</u>	<u>15,538,520</u>		<u>3,692,516</u>	<u>6,909,792</u>
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	45,827,135	45,827,136	1	100%	-	-
Premiums on bonds	-	4,789,688	4,789,688	-	100%	-	-
Discounts on bonds	-	(196,863)	(196,863)	-	100%	-	-
Payment to escrow agent for refunded debt	-	(49,896,170)	(49,896,170)	-	100%	-	-
Sale of capital assets	-	-	-	-	#DIV/0!	-	-
	<u>-</u>	<u>523,790</u>	<u>523,791</u>	<u>1</u>	<u>100%</u>	<u>-</u>	<u>-</u>
<b>Transfers From Other Funds:</b>							
Transfer from school capital project fund	-	-	-	-	#DIV/0!	1,246,492	1,246,492
Transfer from county capital project fund	3,150,000	3,310,000	-	(3,310,000)	0%	1,228,139	1,228,139
	<u>3,150,000</u>	<u>3,310,000</u>	<u>-</u>	<u>(3,310,000)</u>	<u>0%</u>	<u>2,474,631</u>	<u>2,474,631</u>
<b>Transfers To Other Funds:</b>							
Transfer to school capital reserve fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to leasing fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to school capital project fund	(961,939)	(2,126,222)	(46,703)	2,079,519	2%	(2,750,906)	(903,197)
Transfer to grant project funds	(15,000)	(36,586)	(36,586)	-	100%	(85,052)	(66,781)
Transfer to register of deeds technology fund	(101,000)	(113,000)	(90,725)	22,275	80%	(96,225)	(87,894)
Transfer to 911 fund	-	-	-	-	#DIV/0!	(31,090)	-
Transfer to county capital reserve fund	-	-	-	-	#DIV/0!	-	-
Transfer to county capital project funds	(334,960)	(334,960)	(334,960)	-	100%	-	-
Transfer to workers' compensation fund	-	-	-	-	#DIV/0!	-	-
	<u>(1,412,899)</u>	<u>(2,610,768)</u>	<u>(508,974)</u>	<u>2,101,794</u>	<u>19%</u>	<u>(2,963,273)</u>	<u>(1,057,872)</u>
<b>Budgetary Financing Sources (Uses):</b>							
Contingency	(400,000)	(54,830)	-	54,830	0%	-	-
Appropriated fund balance	2,440,362	5,565,221	-	(5,565,221)	0%	-	-
	<u>2,040,362</u>	<u>5,510,391</u>	<u>-</u>	<u>(5,510,391)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>3,777,463</u>	<u>6,733,413</u>	<u>14,817</u>	<u>(6,718,596)</u>	<u>0%</u>	<u>(488,642)</u>	<u>1,416,759</u>
<b>Revenues and other financing sources over expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>8,819,924</u>	<u>\$ 8,819,924</u>		<u>3,203,874</u>	<u>8,326,551</u>
<b>Fund balance, beginning of year</b>			<u>57,350,358</u>			<u>54,146,484</u>	<u>54,146,485</u>
<b>Fund balance, end of year to date</b>			<u>\$ 66,170,282</u>			<u>\$ 57,350,358</u>	<u>\$ 62,473,036</u>



## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
ACTUAL - COUNTY CAPITAL PROJECTS FUND  
FROM INCEPTION AND FOR THE PERIOD ENDED May 31, 2012

		Actual		
	Project Budget	Prior Years	Current Year To Date	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental	\$ 12,878,007	\$ 9,356,448	\$ 824,105	\$ 10,180,553
Investment earnings	84,422	84,234	40,229	124,463
Performance bonds	4,368,251	4,368,251	-	4,368,251
Other	259,716	204,563	-	204,563
Total revenues	<u>17,590,396</u>	<u>14,013,496</u>	<u>864,334</u>	<u>14,877,830</u>
<b>Expenditures:</b>				
<b>Capital Improvements:</b>				
<b>General government:</b>				
Parking Improvements	<u>57,370</u>	<u>57,369</u>	<u>-</u>	<u>57,369</u>
<b>Environmental protection:</b>				
C&D Landfill expansion	<u>2,658,713</u>	<u>2,113,690</u>	<u>395,511</u>	<u>2,509,201</u>
<b>Economic Development:</b>				
Highway 211 Land	3,469,422	3,469,422	-	3,469,422
Avalon	3,922,845	251,986	6,789	258,775
Goose Marsh	170,821	-	154,530	154,530
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>7,837,673</u>	<u>3,721,408</u>	<u>161,319</u>	<u>3,882,727</u>
<b>Cultural and recreation:</b>				
Ocean Isle Beach Park	3,145,850	2,960,713	185,155	3,145,868
Cedar Grove Park	5,779,761	5,501,211	278,550	5,779,761
Leland Library	693,452	693,451	-	693,451
Town Creek Park Improvements	37,350	-	37,350	37,350
Brunswick River Boat Ramp	<u>7,500</u>	<u>-</u>	<u>3,984</u>	<u>3,984</u>
	<u>9,663,913</u>	<u>9,155,375</u>	<u>505,039</u>	<u>9,660,414</u>
<b>Transportation:</b>				
Airport Improvements	<u>15,056,758</u>	<u>10,619,251</u>	<u>2,249,978</u>	<u>12,869,229</u>
Total expenditures	<u>35,274,427</u>	<u>25,667,093</u>	<u>3,311,847</u>	<u>28,978,940</u>
<b>Revenues over (under) expenditures</b>	(17,684,031)	(11,653,597)	(2,447,513)	(14,101,110)
<b>Other Financing Sources (Uses):</b>				
Sale of capital assets	-	-	-	-
Appropriated fund balance	8,620,593	-	-	-
Contingency for future capital projects	(4,628,994)	-	-	-
Transfer from general fund	15,945,604	15,610,644	334,960	15,945,604
Transfer to general fund	(4,538,139)	(1,228,139)	-	(1,228,139)
Debt financing issued	2,242,865	2,275,000	(32,136)	2,242,864
Premium on bonds issued	<u>42,102</u>	<u>42,102</u>	<u>-</u>	<u>42,102</u>
Total other financing sources (uses)	<u>17,684,031</u>	<u>16,699,607</u>	<u>302,824</u>	<u>17,002,431</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 5,046,010</u>	<u>(2,144,689)</u>	<u>\$ 2,901,321</u>
<b>Fund balance, beginning of year</b>			<u>13,685,464</u>	
<b>Fund balance, end of year to date</b>			<u>\$ 11,540,775</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## SCHEDULE OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND  
FROM INCEPTION AND FOR THE PERIOD ENDED May 31, 2012

	Project Budget	Actual		
		Prior Years	Current Year To Date	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental revenues	\$ 4,772,520	\$ 2,494,462	\$ 658,500	\$ 3,152,962
Investment earnings	1,199,342	1,254,977	28,970	1,283,947
Other	-	-	-	-
Total revenues	<u>5,971,862</u>	<u>3,749,439</u>	<u>687,470</u>	<u>4,436,909</u>
<b>Expenditures:</b>				
Brunswick County Schools capital projects	34,035,413	19,179,112	2,769,085	21,948,197
Brunswick Community College	31,665,911	29,578,013	462,843	30,040,856
Total expenditures	<u>65,701,324</u>	<u>48,757,125</u>	<u>3,231,928</u>	<u>51,989,053</u>
<b>Revenues over (under) expenditures</b>	(59,729,462)	(45,007,686)	(2,544,458)	(47,552,144)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	22,710,480	20,584,258	46,703	20,630,961
Appropriated fund balance	6,542,506	-	-	-
Premium on bonds issued	476,476	476,476	-	476,476
Debt financing issued	30,000,000	30,000,000	-	30,000,000
Total other financing sources (uses)	<u>59,729,462</u>	<u>51,060,734</u>	<u>46,703</u>	<u>51,107,437</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 6,053,048</u>	(2,497,755)	<u>\$ 3,555,293</u>
<b>Fund balance, beginning of year</b>			12,605,461	
<b>Fund balance, end of year to date</b>			<u>\$ 10,107,706</u>	

## COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS

May 31, 2012

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
<b>Assets:</b>					
Cash, cash equivalents and investments	\$ 41,132	\$ 403,687	\$ (518,001)	\$ 685,375	\$ 612,193
Cash, cash equivalents and investments - restricted	-	-	-	-	-
Interest receivable	-	908	-	847	1,755
Receivables - net	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 41,132</u>	<u>\$ 404,595</u>	<u>\$ (518,001)</u>	<u>\$ 686,222</u>	<u>\$ 613,948</u>
<b>Liabilities and Fund Balance:</b>					
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 1,026	\$ 1,274	\$ 2,300
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,026</u>	<u>1,274</u>	<u>2,300</u>
<b>Fund Balance:</b>					
Reserved for:					
State statute	-	908	-	847	1,755
Unreserved	41,132	403,687	(519,027)	684,101	609,893
Total fund balance	<u>41,132</u>	<u>404,595</u>	<u>(519,027)</u>	<u>684,948</u>	<u>611,648</u>
Total liabilities and fund balance	<u>\$ 41,132</u>	<u>\$ 404,595</u>	<u>\$ (518,001)</u>	<u>\$ 686,222</u>	<u>\$ 613,948</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
<b>Revenues:</b>					
Other taxes and licenses	\$ 850,648	\$ -	\$ -	\$ -	850,648
Restricted intergovernmental	-	506,125	261,348	-	767,473
Miscellaneous revenue	-	-	-	-	-
Investment earnings	-	1,837	-	2,058	3,895
Total revenues	<u>850,648</u>	<u>507,962</u>	<u>261,348</u>	<u>2,058</u>	<u>1,622,016</u>
<b>Expenditures:</b>					
General government	-	-	-	70,488	70,488
Public safety	-	879,472	-	-	879,472
Economic and physical development	809,517	-	843,715	-	1,653,232
Cultural and recreation	-	-	-	-	-
Total expenditures	<u>809,517</u>	<u>879,472</u>	<u>843,715</u>	<u>70,488</u>	<u>2,603,192</u>
<b>Revenues over (under) expenditures</b>	41,131	(371,510)	(582,367)	(68,430)	(981,176)
<b>Other Financing Sources (Uses):</b>					
<b>Transfers In:</b>					
Transfers from general fund	-	-	-	90,725	90,725
<b>Transfers Out:</b>					
Transfer to general fund	-	-	36,585	-	36,585
Transfer to school capital project funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>36,585</u>	<u>90,725</u>	<u>127,310</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	41,131	(371,510)	(545,782)	22,295	(853,866)
<b>Fund balance, beginning of year</b>	<u>1</u>	<u>776,105</u>	<u>26,755</u>	<u>662,653</u>	<u>1,465,514</u>
<b>Fund balance, end of year to date</b>	<u>\$ 41,132</u>	<u>\$ 404,595</u>	<u>\$ (519,027)</u>	<u>\$ 684,948</u>	<u>\$ 611,648</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## SCHEDULE OF REVENUES AND EXPENDITURES -

## BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE

## BRUNSWICK COUNTY OCCUPANCY TAX FUND

FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>May 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
<b>Revenues:</b>				
Occupancy taxes	\$ 1,098,747	\$ 850,648	\$ (248,099)	1,077,062
<b>Expenditures</b>				
Economic and physical development	1,098,747	809,517	289,230	1,077,061
Revenues over (under) expenditures	-	41,131	41,131	1
<b>Other Financing Sources (Uses):</b>				
<b>Transfers In (Out):</b>				
Transfer from general fund	-	-	-	-
Transfer to general fund	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	41,131	<u>\$ 41,131</u>	1
<b>Fund balance, beginning of year</b>		1		-
<b>Fund balance, end of year to date</b>		<u>\$ 41,132</u>		<u>\$ 1</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND  
 FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011**

	<u>Budget</u>	<u>May 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 882,350	\$ 506,125	\$ (376,225)	\$ 930,750
Investment earnings	690	1,837	1,147	4,541
Total revenues	<u>883,040</u>	<u>507,962</u>	<u>(375,078)</u>	<u>935,291</u>
<b>Expenditures:</b>				
Public safety	<u>1,488,132</u>	<u>879,472</u>	<u>608,660</u>	<u>991,003</u>
<b>Revenues over (under) expenditures</b>	(605,092)	(371,510)	233,582	(55,712)
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	-	-	-	31,090
Appropriated fund balance	<u>605,092</u>	<u>-</u>	<u>(605,092)</u>	<u>-</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>(371,510)</u>	<u>\$ (371,510)</u>	<u>(24,622)</u>
<b>Fund balance, beginning of year</b>		<u>776,105</u>		<u>800,728</u>
<b>Fund balance, end of year to date</b>		<u>\$ 404,595</u>		<u>\$ 776,105</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
 ACTUAL - GRANT PROJECT FUND  
 FROM INCEPTION AND FOR THE PERIOD ENDED May 31, 2012

		Actual		
	Project Authorization	Prior Years	Current Year To Date	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental	\$ 4,231,363	\$ 2,490,888	\$ 261,223	\$ 2,752,111
Other revenue	1,615	1,615	125	1,740
Investment earnings	-	72	-	72
Total revenues	<u>4,232,978</u>	<u>2,492,575</u>	<u>261,348</u>	<u>2,753,923</u>
<b>Expenditures:</b>				
CHAF	788,724	786,897	1,827	788,724
Emergency Services - Public Safety	1,829,460	1,239,867	326,502	1,566,369
General Economic and Physical Development	127,138	47,138	-	47,138
Sheriff's Department grants	642,839	323,783	100,578	424,361
Environmental protection	17,000	14,408	-	14,408
CDBG - Scattered Site 2009	400,000	9,032	235,146	244,178
Urgent Repair - 2010	91,600	69,140	20,020	89,160
Culture and recreation	95,000	3,665	47,820	51,485
USDA Housing Preservation (HPG)	135,000	71,596	61,566	133,162
Urgent Repair - 2011	90,000	-	21,149	21,149
Single Family Rehabilitation - 2011	<u>160,000</u>	<u>600</u>	<u>29,107</u>	<u>29,707</u>
Total expenditures	<u>4,376,761</u>	<u>2,566,126</u>	<u>843,715</u>	<u>3,409,841</u>
<b>Revenues over (under) expenditures</b>	(143,783)	(73,551)	(582,367)	(655,918)
<b>Other Financing Sources (Uses):</b>				
<b>Transfers In (Out):</b>				
Transfers from general fund	143,783	100,306	36,585	136,891
Appropriated fund balance	-	-	-	-
Total other financing sources (uses)	<u>143,783</u>	<u>100,306</u>	<u>36,585</u>	<u>136,891</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 26,755</u>	(545,782)	<u>\$ (519,027)</u>
<b>Fund balance, beginning of year</b>			<u>26,755</u>	
<b>Fund balance, end of year to date</b>			<u>\$ (519,027)</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL AND CHANGES IN FUND BALANCE -  
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND  
 FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>May 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
<b>Revenues:</b>				
Investment earnings	\$ 3,000	\$ 2,058	\$ (942)	\$ 3,345
<b>Expenditures:</b>				
General government	160,379	70,488	89,891	90,401
<b>Revenues over (under) expenditures</b>	(157,379)	(68,430)	88,949	(87,056)
<b>Other Financing Sources (Uses):</b>				
<b>Transfers In (Out):</b>				
Transfer from general fund	113,000	90,725	(22,275)	96,225
Appropriated Fund Balance	44,379	-	(44,379)	-
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	22,295	<u>\$ 22,295</u>	9,169
<b>Fund balance, beginning of year</b>		662,653		653,482
<b>Fund balance, end of year to date</b>		<u>\$ 684,948</u>		<u>\$ 662,653</u>



## COUNTY OF BRUNSWICK, NORTH CAROLINA

## COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)

May 31, 2012

	Water Fund	Water Capital Projects	Total
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 22,957,359	5,037,804	\$ 27,995,163
Restricted cash	1,372,908	460,925	1,833,833
Interest receivable	27,815	5,871	33,686
Receivables and special assessments, net	2,720,566	107,489	2,828,055
Due from other governmental agencies	294,050	63,898	357,948
Due from other funds	-	-	-
Inventories	301,957	-	301,957
Total current assets	<u>27,674,655</u>	<u>5,675,987</u>	<u>33,350,642</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	398,916	233,977	632,893
Customer deposits	1,444,957	-	1,444,957
Deferred revenue	241,630	32,489	
Due to other funds	-	-	-
Total current liabilities	<u>2,085,503</u>	<u>266,466</u>	<u>2,077,850</u>
<b>Expendable net assets</b>	<b>25,589,152</b>	<b>5,409,521</b>	<b>31,272,792</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	11,183,223	-	11,183,223
Depreciable capital assets, net	116,785,176	-	116,785,176
Compensated absences	(284,966)	-	(284,966)
Other post-employment benefits	(1,521,783)	-	(1,521,783)
Non-current portion of debt	(19,109,270)	-	(19,109,270)
Total net assets	<u>\$ 132,641,532</u>	<u>\$ 5,409,521</u>	<u>\$ 138,325,172</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM

## OPERATING FUND (NON-GAAP)

FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED May 31, 2011

	<u>Original Budget</u>	<u>Current Budget</u>	<u>May 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2011</u>	<u>May 31, 2011</u>
<b>Revenues:</b>							
User charges	\$ 18,547,130	\$ 18,662,130	\$ 17,760,429	\$ (901,701)	95%	\$ 18,444,629	\$ 16,701,353
ARRA Interest Subsidy	303,324	303,324	303,325	1	100%	219,627	219,627
Restricted intergovernmental revenue	-	-	-	-	#DIV/0!	-	-
Investment earnings	65,000	65,000	68,720	3,720	106%	104,950	96,966
Other	351,679	429,439	432,061	2,622	101%	428,768	391,852
Total revenues	<u>19,267,133</u>	<u>19,459,893</u>	<u>18,564,535</u>	<u>(895,358)</u>	<u>95%</u>	<u>19,197,974</u>	<u>17,409,798</u>
<b>Expenditures:</b>							
Salaries	3,840,137	3,913,287	3,478,161	435,126	89%	3,734,175	3,487,176
Fringe benefits	1,621,977	1,636,869	1,433,345	203,524	88%	1,479,986	1,377,438
Operating expenditures	6,478,392	6,607,702	5,366,937	1,240,765	81%	6,306,613	5,081,964
Repairs and maintenance	919,700	939,362	764,847	174,515	81%	645,493	517,412
Capital outlay	2,031,411	2,370,889	1,890,481	480,408	80%	1,946,775	1,884,606
<b>Debt Service:</b>							
Principal	775,529	775,529	706,650	68,879	91%	593,278	527,797
Interest	931,804	931,804	876,688	55,116	94%	752,480	561,330
Total expenditures	<u>16,598,950</u>	<u>17,175,442</u>	<u>14,517,109</u>	<u>2,658,333</u>	<u>85%</u>	<u>15,458,800</u>	<u>13,437,723</u>
<b>Revenues over (under) expenditures</b>	<b>2,668,183</b>	<b>2,284,451</b>	<b>4,047,426</b>	<b>1,762,975</b>		<b>3,739,174</b>	<b>3,972,075</b>
<b>Other Financing Sources (Uses):</b>							
Long-term debt issued	-	3,790,000	3,790,000	-	100%	1,370,688	1,370,688
Premium on debt issued	-	533,590	533,590	-	-	-	-
USDA payoff of bond principal	-	(4,285,000)	(4,285,000)	-	-	-	-
Transfer to water capital project fund	(2,668,183)	(2,668,183)	(2,668,183)	-	100%	(700,000)	(700,000)
Transfer from water capital project fund	-	254,000	254,000	-	100%	-	-
Contingency	-	-	-	-	#DIV/0!	-	-
Appropriated net assets	-	91,142	-	(91,142)	0%	-	-
Total other financing sources (uses)	<u>(2,668,183)</u>	<u>(2,284,451)</u>	<u>(2,375,593)</u>	<u>(91,142)</u>	<u>104%</u>	<u>670,688</u>	<u>670,688</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,671,833</b>	<b>\$ 1,671,833</b>		<b>\$ 4,409,862</b>	<b>\$ 4,642,763</b>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -  
WATER CAPITAL PROJECT FUNDS (NON-GAAP)  
FROM INCEPTION AND FOR THE PERIOD ENDED May 31, 2012

		Actual		
	Project Budget	Prior Year	Current Year To Date	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 400,000	\$ 400,000	\$ 752	\$ 400,752
Investment earnings	862	25,979	15,076	41,055
Assessments	-	8,859	24,694	33,553
Other	375,000	375,000	-	375,000
Total revenues	775,862	809,838	40,522	850,360
<b>Expenditures:</b>				
Southport elevated tank	1,983,915	1,983,915	-	1,983,915
Utility operations center	5,438,210	5,428,629	9,580	5,438,209
Transmission system improvements	956,623	956,623	-	956,623
Northwest water plant expansion	11,146,392	10,160,106	537,670	10,697,776
Longwood road line extension	2,587,293	2,587,293	-	2,587,293
Southwest elevated storage tank	2,057,251	2,057,250	-	2,057,250
Navassa water tank	612,026	612,026	-	612,026
Ocean Forest, Sea Castle line extension	406,160	24,449	317,705	342,154
Grey Bridge Road and Hwy 211 line extension	1,477,270	1,477,270	-	1,477,270
2010 Recovery Zone (Randolphville, Zion, Shingletree line extension)	1,027,204	1,027,140	65	1,027,205
Roger Bacon, Calabash line extensions	694,514	42,334	652,181	694,515
Brunswick Community College water main	508,555	28,708	371,611	400,319
Ash, Little River, Etheridge Rd. water extension	1,211,189	89,915	1,121,274	1,211,189
Mulligan's Way, Cox Landing, Smith, Old Ferry lines	29,346	18,390	(1,124)	17,266
Stanley Road water extension	100,058	2,136	97,921	100,057
Stanley Road Second Interconnect	19,300	-	-	-
Oak Island Second Feed Line	80,000	-	56,600	56,600
Old Shallotte Rd. water extension	596,295	57,047	5,997	63,044
Sunny Point line extension	38,500	-	-	-
Total expenditures	30,970,101	26,553,231	3,169,480	29,722,711
<b>Revenues over (under) expenditures</b>	(30,194,239)	(25,743,393)	(3,128,958)	(28,872,351)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	13,169,312	13,169,312	-	13,169,312
Contingency for future projects	(4,083,653)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Transfers from water fund	19,579,083	16,910,901	2,668,183	19,579,084
Transfers to water fund	(254,000)	-	(254,000)	(254,000)
Total other financing sources (uses)	30,194,239	30,080,213	2,414,183	32,494,396
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ 4,336,820	\$ (714,775)	\$ 3,622,045

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)

May 31, 2012

	Wastewater Fund	Wastewater Capital Projects	Total
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ (31,560)	6,289,798	\$ 6,258,238
Restricted cash	1,976,340	17,157,640	19,133,980
Interest receivable	1,562	7,675	9,237
Special assessments receivable	2,634,092	197,198	2,831,290
Receivables, net	1,187,578	-	1,187,578
Due from other governmental agencies	90,220	12,875	103,095
Inventories	166,388	-	166,388
Total current assets	6,024,620	23,665,186	29,689,806
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	71,419	1,656	73,075
Due to other funds	-	-	-
Total current liabilities	71,419	1,656	73,075
<b>Expendable net assets</b>	<b>5,953,201</b>	<b>23,663,530</b>	<b>29,616,731</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	17,664,352	-	17,664,352
Depreciable capital assets, net	186,734,329	-	186,734,329
Unearned revenues	(4,686,835)	(197,198)	(4,884,033)
Compensated absences	(99,757)	-	(99,757)
Other post-employment benefits	(637,289)	-	(637,289)
Non-current portion of debt	(138,127,360)	-	(138,127,360)
Total net assets	\$ 66,800,641	\$ 23,466,332	\$ 90,266,973

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND

## ACTUAL - WASTEWATER FUND (NON-GAAP)

FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED May 31, 2011

	Original Budget	Current Budget	May 31, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011	May 31, 2011
<b>Revenues:</b>							
User charges	\$ 15,059,403	\$ 15,440,698	\$ 15,195,543	\$ (245,155)	98%	\$ 17,824,348	14,732,254
ARRA interest subsidy	298,206	298,206	298,206	-	100%	52,142	52,142
Special assessments	1,667,807	1,667,807	301,353	(1,366,454)	18%	1,339,444	906,876
Investment earnings	6,700	6,700	6,119	(581)	91%	-	2,527
Restricted intergovernmental revenues	-	-	-	-	#DIV/0!	2,963	-
Other	17,000	32,939	56,599	23,660	172%	107,602	103,282
Total revenues	17,049,116	17,446,350	15,857,820	(1,588,530)	91%	19,326,499	15,797,081
<b>Expenditures:</b>							
Salaries	1,808,691	1,834,863	1,587,305	247,558	87%	1,571,993	1,462,403
Fringe benefits	757,447	764,358	655,090	109,268	86%	617,530	574,011
Operating expenditures	2,240,954	2,771,102	2,307,897	463,205	83%	1,986,923	1,713,483
Repairs and maintenance	643,350	715,940	645,428	70,512	90%	640,727	578,773
Capital outlay	509,300	763,102	612,168	150,934	80%	415,644	405,563
<b>Debt Service:</b>							
Principal	5,756,026	5,856,026	5,835,306	20,720	100%	4,464,702	4,444,912
Interest	5,256,021	5,227,316	5,212,803	14,513	100%	4,706,856	4,691,420
Total expenditures	16,971,789	17,932,707	16,855,997	1,076,710	94%	14,404,375	13,870,565
<b>Revenues over (under) expenditures</b>	77,327	(486,357)	(998,177)	(511,820)		4,922,124	1,926,516
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	23,145,000	23,145,000	-	100%	1,062,425	1,062,425
Premiums on bonds issued	-	3,813,041	3,813,041	-	100%	-	-
Payments to escrow agent	-	(26,676,432)	(26,676,432)	-	100%	-	-
Transfer to wastewater capital project fund	(2,548,909)	(2,567,408)	(2,567,408)	-	100%	(240,223)	(82,261)
Transfer from wastewater capital project fund	37,000	161,640	147,000	(14,640)	91%	41,101	41,101
Contingency	-	-	-	-	#DIV/0!	-	-
Appropriated net assets	2,434,582	2,610,516	-	(2,610,516)	0%	-	-
Total other financing sources (uses)	(77,327)	486,357	(2,138,799)	(2,625,156)		863,303	1,021,265
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ -	\$ (3,136,976)	\$ (3,136,976)		\$ 5,785,427	\$ 2,947,781

COUNTY OF BRUNSWICK, NORTH CAROLINA

Schedule D-3

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL  
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)  
FROM INCEPTION AND FOR THE PERIOD ENDED May 31, 2012**

		Actual		
	Project Budget	Prior Years	Current Year To Date	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 2,372,934	\$ 2,372,934	\$ 12,000	\$ 2,384,934
Capital contributions	12,461,437	11,734,674	726,763	12,461,437
Assessments	22,539	102,684	27,380	130,064
Other	1,157,125	1,145,640	-	1,145,640
ARRA grant	2,000,000	1,230,472	-	1,230,472
ARRA Interest Subsidies	751,773	516,830	184,376	701,206
Investment earnings	2,134,219	2,150,721	28,312	2,179,033
Total revenues	<u>20,900,027</u>	<u>19,253,955</u>	<u>978,831</u>	<u>20,232,786</u>
<b>Expenditures:</b>				
West Brunswick Regional Water Reclamation Ph 1	60,454,329	60,453,579	750	60,454,329
West Brunswick Regional Water Reclamation Ph 2	53,994,574	53,982,041	12,532	53,994,573
Sunset Beach Wastewater Collection System	24,828,580	12,884,299	7,429,077	20,313,376
Calabash Collection System	4,572,198	4,547,248	21,950	4,569,198
Regional Pump Station	116,237	116,237	-	116,237
Northeast Brunswick WWTP Expansion	10,347,850	684,293	184,858	869,151
Sea Aire Canal	453,136	445,444	7,692	453,136
Hwy 74/76 Industrial Park Line	873,352	873,257	95	873,352
Carolina Shores WWTP Upgrade	3,300,000	147,745	215,403	363,148
Boiling Springs Lake Plant & Transmission	694,306	46,882	215,350	262,232
Boiling Springs Lake SAD	422,495	136,659	55,114	191,773
Ocean Ridge Pump Station/Angel Trace Force Main	375,000	78,650	69,267	147,917
Bricklanding SAD	805,066	297,853	506,835	804,688
Total expenditures	<u>161,237,123</u>	<u>134,694,187</u>	<u>8,718,923</u>	<u>143,413,110</u>
<b>Revenues over (under) expenditures</b>	(140,337,096)	(115,440,232)	(7,740,092)	(123,180,324)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	133,238,684	123,558,684	9,680,000	133,238,684
Bond premium	2,634,429	2,634,429	-	2,634,429
ARRA debt proceeds	2,000,000	2,000,000	-	2,000,000
Gain on sale of real property	131,600	131,600	-	131,600
Fund balance appropriated	4,180,596	-	-	-
Contingency	(5,950,653)	-	-	-
Transfers from wastewater fund	4,290,541	1,473,508	2,830,210	4,303,718
Transfer to wastewater fund	(188,101)	(41,101)	(147,000)	(188,101)
Total other financing sources (uses)	<u>140,337,096</u>	<u>129,757,120</u>	<u>12,363,210</u>	<u>142,120,330</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 14,316,888</u>	<u>\$ 4,623,118</u>	<u>\$ 18,940,006</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND

ACTUAL AND CHANGES IN FUND BALANCE - WORKERS' COMPENSATION INTERNAL SERVICE FUND  
FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>May 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
<b>Revenues:</b>				
Charges for services	\$ 1,041,988	\$ 1,041,998	\$ 10	\$ 1,041,998
Investment earnings	-	5,276	5,276	6,296
Total revenues	<u>1,041,988</u>	<u>1,047,274</u>	<u>5,286</u>	<u>1,048,294</u>
<b>Expenditures:</b>				
Premiums	<u>1,041,988</u>	<u>447,610</u>	<u>594,378</u>	<u>496,547</u>
<b>Revenues over (under) expenditures</b>	-	599,664	599,664	551,747
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>599,664</u>	<u>\$ 599,664</u>	<u>551,747</u>
<b>Fund balance, beginning of year</b>		<u>1,266,418</u>		<u>714,670</u>
<b>Fund balance, end of year to date</b>		<u>\$ 1,866,082</u>		<u>\$ 1,266,418</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND  
 ACTUAL AND CHANGES IN FUND BALANCE - HEALTH INTERNAL SERVICE FUND (NON-GAAP)  
 FOR THE PERIOD ENDED May 31, 2012 AND THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>May 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
<b>Revenues:</b>				
Charges for services-health premiums	\$ 10,596,200	\$ 9,438,063	\$ (1,158,137)	\$ -
Charges for services-wellness	40,000	21,465	(18,535)	-
Restricted intergovernmental revenue	-	-	-	- 114,026
Investment earnings	-	3,539	3,539	83
Total revenues	<u>10,636,200</u>	<u>9,463,067</u>	<u>(1,173,133)</u>	<u>114,109</u>
<b>Expenditures:</b>				
Administrative expenditures	968,452	761,748	206,704	-
Claims paid employees and dependents	<u>9,667,748</u>	<u>7,200,797</u>	<u>2,466,951</u>	<u>-</u>
Total expenditures	<u>10,636,200</u>	<u>7,962,545</u>	<u>2,673,655</u>	<u>-</u>
<b>Revenues over (under) expenditures</b>	-	1,500,522	1,293,818	114,109
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	1,500,522	<u>\$ 1,293,818</u>	114,109
<b>Fund balance, beginning of year</b>		<u>114,108</u>		<u>-</u>
<b>Fund balance, end of year to date</b>		<u>\$ 1,614,630</u>		<u>\$ 114,108</u>



**BRUNSWICK COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**AS OF MAY 31, 2012**

	<b>Purchase Date</b>	<b>Maturity Date</b>	<b>Book Value</b>	<b>Total Book Value</b>	<b>% of Portfolio</b>	<b>Yield</b>
<b>Unrestricted Cash and Investments</b>						
Interest Bearing Checking & Petty Cash						
Petty Cash			\$ 4,750			0.00%
BB&T			5,004,335			0.12%
Finistar			5,436,129			0.19%
Total Interest Bearing Checking & Petty Cash				\$ 10,445,213	7%	
Money Markets / Savings						
BB&T Money Rate Savings			64,796,464			0.15%
First Bank Preferred Savings			10,333,118			0.40%
Total Money Markets / Savings				\$ 75,129,583	51%	
Certificates of Deposit						
BB&T	2/4/11	8/6/12	10,000,000			0.91%
BB&T	10/3/11	10/3/13	10,040,263			0.60%
BB&T	3/20/12	3/20/14	10,000,000			0.44%
Total Certificates of Deposit				\$ 30,040,263	20%	
NC Capital Management Trust - Cash Portfolio				\$ 7,336,158	5%	0.09%
NC Capital Management Trust - Term Portfolio				\$ 3,236,556	2%	0.24%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 126,187,772</b>		
<b>Restricted Cash and Investments (Bond Proceeds &amp; Debt Reserve Fund)</b>						
NC Capital Management Trust-Cash Portfolio			\$ 20,116,121		14%	0.09%
PNC Bank Money Market			1,692,504		1%	0.10%
<b>Total Restricted Cash and Investments</b>				<b>\$ 21,808,626</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 147,996,398</b>	<b>100%</b>	<b>0.26%</b>

**Cash Balances:**

General Fund	\$ 65,336,093
County Capital Reserve Fund	7,979,437
School Capital Projects Fund	8,448,933
Water Fund	22,957,359
Water Capital Reserve Fund	4,144,057
Wastewater Fund	(31,560)
Wastewater Capital Reserve Fund	6,438,502

**County of Brunswick  
Water Fund Revenues**

<b>WATER RETAIL SALES REVENUE (617110-371316 &amp; 371319)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	388,886	667,113	646,359	536,094	594,617		770,458	30%	
Aug	398,405	678,503	685,045	631,447	682,536		890,930	31%	
Sept	489,832	752,977	635,860	653,845	675,552		830,552	23%	
Oct	464,984	609,772	536,675	582,996	620,719		640,911	3%	
Nov	324,729	549,003	460,311	473,947	578,043		494,880	-14%	
Dec	294,893	440,551	395,673	383,530	417,272		434,090	4%	
Jan	248,210	323,650	279,029	291,493	331,377		341,039	3%	
Feb	235,181	278,009	266,414	269,540	289,819		294,562	2%	
Mar	217,950	265,869	251,542	243,529	258,280		293,912	14%	
Apr	210,279	259,768	255,111	238,546	284,317		275,009	-3%	
May	321,953	346,613	322,658	351,199	350,418		418,321	19%	
**June	764,009	439,207	318,549	566,766	683,693			-100%	
Total	4,359,311	5,611,035	5,053,226	5,222,932	5,766,645	6,126,327	5,684,664		93%

<b>WATER WHOLESALE REVENUE (617110-371317)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	449,986	484,707	558,274	520,136	573,935		602,180	5%	
Aug	589,265	627,828	700,690	578,115	572,806		691,382	21%	
Sept	566,266	538,222	536,884	497,843	538,488		640,662	19%	
Oct	369,606	405,161	467,959	436,852	460,224		462,945	1%	
Nov	382,575	401,043	370,154	396,332	349,013		384,941	10%	
Dec	302,934	284,355	260,465	257,299	320,012		276,392	-14%	
Jan	244,333	230,879	300,924	267,115	287,662		269,445	-6%	
Feb	252,658	260,885	249,139	247,089	207,131		272,677	32%	
Mar	204,344	225,452	258,190	214,179	200,724		226,944	13%	
Apr	252,506	270,148	270,828	270,106	272,227		211,365	-22%	
May	377,633	331,828	333,790	355,286	423,526		345,286	-18%	
**June	537,005	490,550	376,679	435,118	438,205			-100%	
Total	4,529,112	4,551,057	4,683,975	4,475,470	4,643,954	4,821,384	4,384,219		91%

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	209,902	210,596	240,621	254,446	230,055		205,957	-10%	
Aug	200,289	218,603	292,054	206,918	176,341		238,422	35%	
Sept	239,912	229,214	254,034	186,315	211,659		263,477	24%	
Oct	179,125	196,482	256,381	173,444	200,160		227,805	14%	
Nov	164,670	229,987	215,633	148,067	171,152		227,584	33%	
Dec	168,624	166,325	169,695	128,560	171,746		193,560	13%	
Jan	155,140	166,956	191,364	154,011	199,172		222,440	12%	
Feb	175,676	219,455	180,515	154,580	169,138		205,758	22%	
Mar	173,516	181,218	200,018	150,662	194,844		165,216	-15%	
Apr	185,052	201,251	184,356	138,357	205,001		178,199	-13%	
May	192,626	198,438	179,916	181,744	220,764		235,606	7%	
June	210,311	234,467	151,660	116,775	136,764			-100%	
Total	2,254,842	2,452,992	2,516,247	1,993,877	2,286,796	2,100,235	2,364,024		113%

<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	267,425	331,492	349,572	343,436	369,062		374,477	1%	
Aug	266,733	334,479	349,482	344,602	368,551		374,598	2%	
Sept	270,285	336,510	352,017	344,180	368,751		376,785	2%	
Oct	271,589	338,288	342,241	346,891	369,302		375,396	2%	
Nov	272,241	338,743	343,915	345,554	368,909		377,206	2%	
Dec	273,764	343,952	344,508	341,417	368,439		376,646	2%	
Jan	278,869	341,613	344,980	345,141	371,366		377,689	2%	
Feb	280,228	345,707	347,319	343,854	371,203		380,480	2%	
Mar	279,172	343,749	327,932	344,894	363,122		379,420	4%	
Apr	280,312	334,901	341,316	344,785	370,885		378,667	2%	
May	282,271	347,492	339,761	346,061	372,644		380,225	2%	
**June	348,656	363,757	336,279	389,403	377,768			-100%	
Total	3,371,545	4,100,682	4,119,322	4,180,219	4,440,002	4,496,184	4,151,589		92%

**County of Brunswick  
Water Fund Revenues**

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2011-12		
July	79,670	43,704	50,253	23,753	31,784		22,566	-29%	
Aug	51,874	57,554	30,603	13,450	22,700		27,308	20%	
Sept	32,087	27,018	51,650	31,003	16,150		30,336	88%	
Oct	36,090	36,035	35,000	19,150	15,280		22,816	49%	
Nov	29,206	16,673	13,000	9,950	14,900		15,924	7%	
Dec	23,543	31,111	12,600	19,150	30,550		23,563	-23%	
Jan	23,976	37,456	10,600	10,400	16,300		19,127	17%	
Feb	26,683	26,235	14,300	16,750	14,988		15,516	4%	
Mar	34,767	30,423	21,092	20,072	13,822		21,192	53%	
Apr	31,519	32,200	57,306	25,253	26,450		30,380	15%	
May	38,733	49,453	41,096	29,250	24,800		19,417	-22%	
June	39,738	55,809	29,076	44,900	33,800			-100%	
Total	447,885	443,670	366,576	263,081	261,524	220,000	248,146		113%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2011-12		
July	157,243	120,582	154,632	71,097	49,518		43,532	-12%	
Aug	134,428	205,365	92,469	37,803	43,483		42,166	-3%	
Sept	87,502	114,217	127,015	65,980	30,959		56,011	81%	
Oct	164,077	120,041	150,130	69,274	45,051		49,159	9%	
Nov	86,746	52,524	23,520	28,105	31,260		40,237	29%	
Dec	139,390	55,118	43,829	20,463	58,450		39,262	-33%	
Jan	62,822	105,217	38,483	22,337	12,620		10,622	-16%	
Feb	92,621	94,911	30,626	25,738	24,630		67,326	173%	
Mar	78,390	93,655	49,215	53,922	49,315		43,699	-11%	
Apr	144,744	91,904	99,876	45,565	77,878		49,961	-36%	
May	202,150	123,942	66,497	76,463	51,326		34,502	-33%	
June	56,514	128,743	108,133	43,321	67,095			-100%	
Total	1,406,628	1,306,219	984,426	560,068	541,586	430,000	476,477		111%

\*\* In June 2007 Sunset Beach converted from a wholesale customer to over 4,000 retail customers.

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July		-	24,719	22,579	13,206		14,840	12%	
Aug		-	24,757	8,364	10,396		12,760	23%	
Sept		-	22,489	19,962	8,112		18,497	128%	
Oct		20,225	43,461	19,869	10,440		16,756	60%	
Nov		11,372	6,380	8,703	8,990		10,376	15%	
Dec		14,851	12,840	3,409	17,675		12,649	-28%	
Jan		28,760	11,038	6,814	20,543		10,206	-50%	
Feb		25,178	8,001	11,890	5,688		22,750	300%	
Mar		25,670	12,889	16,244	13,915		14,752	6%	
Apr		19,558	18,502	11,874	19,307		16,833	-13%	
May		26,980	14,549	22,381	15,685		11,183	-29%	
June		26,618	31,423	38,546	16,748			-100%	
Total		199,212	231,048	190,635	160,705	145,000	161,600		111%

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE (627210-371405)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	350,404	473,065	439,478	428,697	467,029		534,433	14%	
Aug	366,988	440,956	447,770	449,671	495,227		536,471	8%	
Sept	321,964	419,422	451,400	450,801	490,521		528,279	8%	
Oct	415,304	414,274	419,266	423,565	481,760		512,272	6%	
Nov	357,412	403,151	412,897	416,435	477,455		487,634	2%	
Dec	352,053	390,342	403,053	412,496	447,742		488,908	9%	
Jan	336,847	372,870	391,665	400,747	442,910		459,766	4%	
Feb	340,937	373,986	297,435	397,130	442,172		486,115	10%	
Mar	340,085	369,229	391,163	389,590	445,924		509,061	14%	
Apr	350,107	374,632	387,284	402,306	437,732		427,655	-2%	
May	386,305	395,763	409,373	439,194	451,384		494,416	10%	
June	658,599	371,672	383,953	464,901	545,341			-100%	
Total	4,577,004	4,799,362	4,834,737	5,075,532	5,625,196	6,207,376	5,465,010		88%

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE (627220-371402)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	132,200	59,000	44,070	30,000	39,550		40,000	1%	
Aug	61,100	60,000	67,015	0.00	76,232		64,000	-16%	
Sept	78,200	77,000	45,000	59,000	33,000		37,000	12%	
Oct	61,100	37,000	33,000	51,652	46,000		48,000	4%	
Nov	99,600	32,000	17,000	46,000	32,000		80,000	150%	
Dec	137,100	33,717	20,000	8,000	42,550		217,000	410%	
Jan	83,100	13,000	24,000	12,000	61,300		65,000	6%	
Feb	68,000	29,000	35,990	61,000	53,000		76,583	44%	
Mar	142,600	48,000	33,995	51,000	39,450		36,583	-7%	
Apr	67,700	62,000	44,000	68,000	109,000		73,583	-32%	
May	102,230	44,000	16,000	37,000	11,995		44,571	272%	
June	67,019	33,008	79,000	22,000	63,995			-100%	
Total	1,099,949	527,724	459,070	445,652	608,073	650,000	782,321		120%

<b>WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	398,017	103,349	97,833	94,250	72,125		88,000	22%	
Aug	144,334	276,001	82,475	51,000	40,583		65,917	62%	
Sept	265,800	118,126	109,400	136,834	42,375		128,775	204%	
Oct	380,459	214,561	283,311	162,518	106,042		124,000	17%	
Nov	184,000	196,167	28,000	44,016	39,000		56,000	44%	
*Dec	433,750	74,416	107,000	(30,667)	71,500		140,500	97%	
**Jan	88,508	215,642	33,000	24,000	49,564		41,333	-17%	
~Feb	61,200	137,572	43,850	56,000	2,500		123,805	4852%	
Mar	89,017	76,875	80,816	60,000	57,000		84,222	48%	
Apr	154,999	105,958	39,125	73,000	167,034		114,834	-31%	
May	372,500	101,317	33,000	148,617	37,000		32,000	-14%	
June	85,562	101,624	402,583	48,861	109,000			-100%	
Total	2,658,146	1,721,608	1,340,393	868,429	793,723	450,000	999,387		222%

<b>WASTEWATER TRANSMISSION LINE FEES (629800-371309)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	71,339	34,471	30,612	31,417	19,708		34,334	74%	
Aug	59,444	93,001	18,014	14,000	9,194		22,973	150%	
Sept	86,267	38,375	34,497	43,611	12,125		40,592	235%	
Oct	129,819	71,551	90,002	52,737	21,347		40,335	89%	
Nov	60,333	9,170	7,000	12,005	13,000		13,333	3%	
*Dec	139,583	24,806	26,000	(11,222)	18,500		14,335	-23%	
***Jan	15,903	68,172	9,000	8,290	13,000		14,668	13%	
~Feb	40,000	40,488	12,616	14,000	(3,500)		12,445	456%	
Mar	29,669	23,625	9,667	18,000	16,000		24,113	51%	
Apr	50,668	27,320	12,042	21,333	56,344		35,278	-37%	
May	121,836	30,729	11,000	44,206	16,862		8,335	-51%	
June	20,052	34,876	99,484	20,472	60,725			-100%	
Total	824,913	496,584	359,934	268,849	253,305	150,000	260,741		174%

\*\* Wastewater Capital Recovery Fee January 2006 actual collections of \$130,600 was adjusted for refund of \$225,000

\*\*\* Wastewater Transmission Fee January 2006 actual collections of \$60,625 was adjusted for refund of \$64,000

\*Credited Town Creek & Cedar Grove schools for a reduction in permitted flow by DENR which was previously collected in June

**County of Brunswick**  
**Water and Wastewater Number of Customers**

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							Change
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	
July	22,494	28,450	30,161	30,616	33,261	33,842	72
Aug	22,663	28,791	30,262	30,652	33,299	33,916	74
Sept	22,848	29,007	30,400	30,731	33,337	33,968	52
Oct	23,056	29,052	30,598	30,791	33,415	33,990	22
Nov	23,229	29,142	30,680	30,876	33,434	34,050	60
Dec	23,475	29,246	30,742	30,944	33,422	34,129	79
Jan	23,562	29,343	30,534	30,924	33,490	34,189	60
Feb	23,699	29,438	30,442	30,978	33,521	34,221	32
Mar	23,817	29,511	30,470	31,013	33,549	34,254	33
Apr	23,929	29,629	30,509	31,076	33,615	34,330	76
*May	24,064	29,764	30,607	33,145	33,632		-
June	28,270	29,955	30,675	33,183	33,770		-
Average	23,759	29,277	30,507	30,860	33,479		560

\* In May 2010, Boiling spring Lakes customers were added.

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							Change
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL/ ESTIMATE 2011-12	
July	6,295	7,671	8,414	8,605	9,180	9,683	36
Aug	6,357	7,709	8,445	8,643	9,257	9,755	72
Sept	6,454	7,732	8,476	8,666	9,267	9,817	62
Oct	6,958	7,843	8,547	8,686	9,394	9,913	96
Nov	7,069	7,893	8,572	8,736	9,437	9,957	44
Dec	7,285	8,007	8,623	8,757	9,412	10,015	58
Jan	7,315	8,071	8,629	8,751	9,396	10,151	136
Feb	7,434	8,127	8,604	8,802	9,532	10,199	48
Mar	7,448	8,184	8,592	8,803	9,583	10,213	14
Apr **	7,494	8,244	8,575	9,059	9,516	10,410	197
May	7,541	8,275	8,612	9,089	9,599	-	-
June	7,565	8,378	8,622	9,112	9,647		-
Average	7,101	8,011	8,559	8,809	9,435		763

\*\* Includes 233 Brickland billing customers

**County of Brunswick  
Local Option Sales Tax Revenues**

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	1,026,031	975,448	1,035,099	775,244	611,192		728,103	19%	
Aug	1,216,300	933,861	1,080,249	869,298	844,882		913,921	8%	
Sept	977,221	917,690	903,945	717,873	628,840		669,704	6%	
Oct	627,567	613,244	659,688	563,576	482,833		400,003	-17%	
Nov	735,861	720,210	490,968	451,640	455,100		415,830	-9%	
Dec	630,183	714,660	451,242	172,484	331,494		408,793	23%	
Jan	658,004	714,238	618,298	397,943	257,261		407,062	58%	
Feb	719,179	712,658	544,845	377,381	363,729		350,111	-4%	
Mar	701,343	490,444	474,426	355,054	419,734		406,660	-3%	
Apr	716,816	918,078	540,237	559,235	364,267			-100%	
May	790,843	746,120	627,157	494,947	525,760			-100%	
June	841,832	776,785	634,500	498,848	567,902			-100%	
Total	9,641,180	9,233,434	8,060,654	6,233,523	5,852,993	5,897,066	4,700,187		80%

<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201, 323202)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	417,373	424,564	451,511	387,930	384,828		456,457	19%	
Aug	450,130	360,173	400,615	372,649	393,146		400,939	2%	
Sept	361,294	438,590	391,244	345,577	374,736		400,747	7%	
Oct	308,595	318,047	394,474	335,048	352,699		391,422	11%	
Nov	402,231	421,173	345,704	382,451	360,510		351,758	-2%	
Dec	370,527	413,507	340,101	342,429	351,112		395,014	13%	
Jan	405,266	428,451	489,988	406,617	440,835		487,072	10%	
Feb	416,933	426,513	362,899	327,566	341,806		350,610	3%	
Mar	383,092	320,558	338,090	340,557	355,548		403,125	13%	
Apr	384,417	458,298	315,917	352,020	389,645			-100%	
May	379,487	402,798	367,223	362,623	408,647			-100%	
June	411,386	410,676	355,056	374,957	352,385			-100%	
Total	4,690,731	4,823,347	4,552,822	4,330,424	4,505,897	4,415,588	3,637,144		82%

<b>ARTICLE 42 SALES TAX REVENUE 1/2% (AS OF NOVEMBER CHANGED FROM PER CAPITA AND 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE TO POINT OF DELIVERY WITH A REQUIRED SCHOOL SET ASIDE CALCULATION) (100000-323301, 323302)</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	412,174	419,395	445,803	382,047	389,923		463,609	19%	
Aug	444,165	354,256	393,616	365,754	495,102		525,360	6%	
Sept	355,221	433,819	385,389	339,368	394,173		419,001	6%	
Oct	304,213	313,696	390,345	330,003	322,739		297,341	-8%	
Nov	398,322	417,358	341,732	319,980	313,939		291,703	-7%	
Dec	366,901	409,631	336,385	183,945	258,856		302,427	17%	
Jan	401,830	424,738	486,429	304,055	252,979		331,462	31%	
Feb	413,243	422,782	358,646	269,368	267,614		262,408	-2%	
Mar	379,143	317,166	334,086	263,751	296,691		304,048	2%	
Apr	380,421	453,741	311,071	357,385	283,405			-100%	
May	374,956	398,630	362,434	332,586	360,673			-100%	
June	406,944	406,428	350,054	338,292	360,724			-100%	
Total	4,637,533	4,771,639	4,495,990	3,786,534	3,996,820	3,989,093	3,197,358		80%

Note: Sales Taxes are 1 month behind in reporting.  
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and 42 in FY 09

**County of Brunswick**  
**Ad Valorem and Motor Vehicle Tax Revenues**

<b>PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	299,640	391,871	459,545	553,243	520,653		469,070	-10%	
Aug	247,227	294,528	253,418	358,446	487,765		466,417	-4%	
Sept	196,459	198,457	242,582	304,094	233,047		275,046	18%	
Oct	212,952	199,800	194,287	273,825	340,246		262,323	-23%	
Nov	141,806	142,387	101,111	234,593	261,246		220,800	-15%	
Dec	124,849	125,532	183,191	255,803	276,256		268,080	-3%	
Jan	144,664	96,145	125,867	269,411	272,557		176,623	-35%	
Feb	210,617	236,630	147,396	289,685	225,344		288,303	28%	
Mar	192,775	137,600	126,869	243,709	335,610		229,522	-32%	
Apr	124,013	96,777	103,019	121,891	160,121		217,975	36%	
May	146,713	118,599	86,142	92,443	(373,197)		223,154	-160%	
June	137,873	107,632	66,245	139,043	136,914			-100%	
Total	2,179,588	2,145,958	2,089,672	3,136,186	2,876,562	2,500,000	3,097,314		124%

<b>CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	230,825	256,456	154,454	148,657	137,781		149,233	8%	
Aug	323,384	330,116	4,587,056	303,106	2,412,025		5,345,089	122%	
Sept	588,241	6,355,176	6,055,307	9,270,602	8,475,311		6,289,266	-26%	
Oct	9,281,074	7,120,293	5,054,052	5,297,786	4,820,497		9,065,677	88%	
Nov	19,756,075	21,747,375	20,844,718	22,004,593	23,371,285		20,721,693	-11%	
Dec	17,909,642	22,013,262	23,543,497	22,364,013	27,573,364		28,586,670	4%	
Jan	27,128,338	28,838,454	28,032,629	29,691,895	23,641,459		25,241,193	7%	
Feb	2,382,672	3,417,074	3,396,053	3,188,089	2,490,577		2,434,826	-2%	
Mar	1,662,549	1,581,948	1,727,280	1,960,896	1,571,872		1,297,910	-17%	
Apr	793,416	963,407	1,211,314	1,015,191	901,577		951,266	6%	
May	890,524	823,497	856,615	762,175	698,659		775,014	11%	
June	651,001	650,373	777,308	663,476	639,597			-100%	
Total	81,597,742	94,097,431	96,240,283	96,670,479	96,734,004	99,458,578	100,857,837		101%